BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8335 of 2025
and
W.M.P.(MD)Nos.6237 and 6238 of 2025

M/s.MPS Pari Construction,
Represented by its Proprietor,
Thiru.P.Parivallal,
H16, Poonga Nagar,
Rajagopalapuram Post,
Pudukottai District. ... Petitioner

-vs-

1.The State Tax Officer – V,
(Roving Squad),
Commercial Taxes Buildings,
Office of the Joint Commissioner (ST) (Int.),
Tiruchirapalli District - 620 020.

2.The Commercial Tax Officer,
Trichy, Commercial Taxes Buildings,
Office of the Joint Commissioner (ST) (Int.),
Tiruchirapalli District - 620 020. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the first respondent in GSTIN:

33ABRFM5861B1Z7/2022-23 dated 05.06.2024 and its summary order passed by the second respondent in Form GST DRC-07 bearing Reference No.ZD330624029288B, dated 05.06.2024 and quash the same as it is illegal and passed in gross violation of Principles of Natural Justice and further direct the respondents to re-do the assessment afresh after providing the petitioner an opportunity of Personal Hearing as per the provisions of the GST Act, 2017.

For Petitioner	:	Mr.A.Satheesh Murugan
For Respondents	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed as against the assessment order passed by the first respondent herein for the assessment year 2022-2023 and its summary order passed by the second respondent, dated 05.06.2024.

2. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2022-2023 has been passed without providing sufficient opportunity to the petitioner, which according to the petitioner, is in violation to the principles of natural justice. Therefore, the order impugned in this writ petition, is liable to be set aside.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondents submits that the impugned assessment order has been passed after issuing show cause notice in DRC 01 to the petitioner on 16.03.2024 and therefore, there is no need to interfere with the impugned order. He further submits that the petitioner is having an appeal remedy before the Deputy Commissioner (ST) (GST Appeal), Tiruchirapalli, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (ST) (GST Appeal), Tiruchirapalli, under Section 107 of the GST Act, 2017, this writ petition is disposed of, with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the appeal. In the event, if any appeal is filed within a period of two weeks from the date of receipt of a copy of this order, the appellate authority shall entertain the appeal without reference to the period of limitation and dispose of the same in accordance with law, within a period of three months thereafter. There shall be no order as to costs.

Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

26.03.2025
(1/2)

To:-

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2.The Commercial Tax Officer,
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Tiruchirapalli District - 620 020.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.8335 of 2025

26.03.2025

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