



W.P.(MD)No.8535 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8535 of 2025

and

W.M.P.(MD)No.6393 of 2025

Tvl.Sri Ulaganayagi Amman Traders,
Represented by its Proprietor,
Meyyappan Ramachandran,
No.2/90B, Jawahar Street,
Ponnamaravathi Main Road,
Nanchandupatti, Pudukkottai – 622 401.

... Petitioner

-vs-

The Deputy State Tax Officer - 1,
Pudukkottai Assessment Circle-2,
Pudukkottai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of respondent vide GSTIN. 33AWIPR3912L1ZA/2019-20 dated 27.08.2024 and quash the same as illegal as devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-2020.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.J.K.Jayaselan
Government Advocate



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ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 27.08.2024, for the Assessment Year 2019-2020.

2. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2019-2020 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 respondent submits that the impugned assessment order has been passed after issuing show cause notice to the petitioner on 24.05.2024, followed by personal hearing notices dated 09.07.2024, 18.07.2024 and 16.08.2024 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 Appeals) Trichy, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.



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4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the appellate Deputy Commissioner (ST Appeals), Trichy, 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 Petition is closed.

NCC : Yes / No

27.03.2025

Index : Yes / No

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To:-

The Deputy State Tax Officer - 1,
Pudukkottai Assessment Circle-2,
Pudukkottai.



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VIVEK KUMAR SINGH, J.

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