BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.10029 of 2025
and
W.M.P.(MD)Nos.7475, 7478 and 7479 of 2025

M/s.M.Sekar Prop Meenakshi Agency,
Represented by its Proprietor,
M.Sekar, S/o.Mani Nadar,
No.142/2A, Meenakshi Agency,
Kamarajpuram, Arumuganeri,
Thoothukudi - 628 202. ... Petitioner

-vs-

1.The Assistant Commissioner,
Commercial Tax Office,
Tuticorin-III Assessment Circle,
No.6 R, North Cotton Road,
Thoothukudi, Tamil Nadu - 628 001.

2.The Bank Manager,
Canara Bank, Arumuganeri Branch,
Thoothukudi – 628202. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the order passed by the first respondent in Order No.ZD330623132163V/2018-19/ GSTIN : 33GBCPS6115P1Z7, dated 28.06.2023 and quash the same as illegal and remand the matter for reconsideration.

For Petitioner	:	Mr.S.Muthu Kumar Raja
For R1	:	Mr.J.K.Jayaselan Government Advocate
For R2	:	Mr.V.S.Karthick Standing Counsel

ORDER

This writ petition is filed challenging the assessment order passed by the first respondent, dated 28.06.2023, for the year 2018-2019.

2. The learned counsel appearing for the petitioner submits that the impugned assessment order 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 first respondent submits that the impugned assessment order has been passed after issuing show cause notice in DRC 01 to the petitioner on 26.05.2023 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 appellate Deputy Commissioner (GST Appeals), Tirunelveli, 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 appellate Deputy Commissioner (GST Appeals), Tirunelveli, 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 same shall be entertained by the appellate authority without reference to the period of limitation and disposed of 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.

09.04.2025

NCC : Yes / No
Index : Yes / No
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To:-

The Assistant Commissioner,
Commercial Tax Office,
Tuticorin-III Assessment Circle,
No.6 R, North Cotton Road,
Thoothukudi, Tamil Nadu - 628 001.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.10029 of 2025

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