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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8464 of 2025
and
W.M.P.(MD)Nos.6322 and 6323 of 2025

C.Selvaraj ... Petitioner

-vs-

The Assistant Commissioner,
Office of the Assistant Commissioner of GST
and Central Excise,
Karur Division,
15,1st Floor, Gowripuram Extn.,
Anna Nagar, Karur- 639002. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings passed by the respondent in the impugned Order-In-Original vide No.07/GST/AC/2024 dated 09.08.2024 for the period covers from FY 2017-18 to 2019-20 and quash the same.

For Petitioner	:	Ms.R.Hemalatha
For Respondent	:	Mr.R.Gowrishankar Standing Counsel

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ORDER

This writ petition is filed challenging the order passed by the respondent, dated 09.08.2024, for the years 2017-2018 to 2019-2020.

2. The learned counsel for the petitioner submits that the bunching of assessment orders into a single assessment order would vitiate the assessment proceedings. Combining multiple years in this manner would create unnecessary confusion regarding how the alleged discrepancies are calculated, which, according to the petitioner, violates the principles of natural justice. Therefore, the order impugned in this writ petition is liable to be set aside.

3. Mr.R.Gowrishankar, learned Standing Counsel appearing for the respondent submits that the petitioner is having an appeal remedy before the Additional / Commissioner of Central Tax and Central Excise (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 Standing Counsel that the petitioner is having an appeal remedy before the Additional / Commissioner of Central Tax and Central Excise (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 Petitions are closed.

27.03.2025

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

The Assistant Commissioner,
Office of the Assistant Commissioner of GST
and Central Excise,
Karur Division,
15,1st Floor, Gowripuram Extn.,
Anna Nagar, Karur- 639002.

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VIVEK KUMAR SINGH, J.

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