BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8716 of 2025
and
W.M.P.(MD)Nos.6530 and 6531 of 2025

M/s.Sri Neelakanda Vinayaga Urakkadai,
Represented by its Proprietor Jayaraman Neelakandan,
2400, South Main Street,
Pudukkottai Town,
Pudukkottai District - 622 001. ... Petitioner

-vs-

The Assistant Commissioner (ST),
Pudukkottai - I Assessment Circle,
Commercial Taxes Buildings,
Pudukkottai District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for records pertaining to the impugned proceedings passed by the respondent in Form GST DRC 07-Summary of orders bearing Reference No.2017-18/GSTIN : 33AFFPN9724C1ZL, dated 22.12.2023 and quash the same as it is illegal, arbitrary and without jurisdiction.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

This writ petition is filed as against the assessment order passed by the respondent dated 22.12.2023, for the assessment year 2017-2018.

2. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2017-2018 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 in DRC 01 to the petitioner on 27.02.2023, followed by subsequent reminders, dated 23.11.2023, 05.12.2023 and 11.12.2023 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 Deputy Commissioner (ST) (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) (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

01.04.2025
(1/3)

To:-

The Assistant Commissioner (ST),
Pudukkottai - I Assessment Circle,
Commercial Taxes Buildings,
Pudukkottai District.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.8716 of 2025

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