BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8730 of 2025
and
W.M.P.(MD)Nos.6573 and 6575 of 2025

M/s.Monarch Industrial Products (I) Pvt. Ltd.,
Represented by its Managing Director,
K.Ramesh,
No.25, Sidco Industrial Estate,
Theni, Tamil Nadu - 625531. ... Petitioner

-vs-

The Assistant Commissioner (CT),
Office of the Assistant Commissioner,
Theni-II Assessment Circle (Aandipatti),
Theni District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the Impugned Order passed by the respondent in rectification application No. 33AADCM8264A1ZS, dated 13.01.2025 and to quash the same as arbitrary and direct the respondent to re-hear the petitioner's rectification application, dated 19.06.2024 for the financial year 2018-2019.

For Petitioner : Mr.M.N.Bharathi

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

ORDER

The present writ petition is filed challenging the order passed by the respondent dated 13.01.2025, in the rectification application filed by the petitioner for the assessment year 2018-2019.

2. The learned counsel for the petitioner submits that the impugned order has been passed without assigning any valid reasons and 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 order has been passed after issuing personal hearing notice, dated 04.11.2024 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, Madurai, 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, Madurai, 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
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01.04.2025
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To:-

The Assistant Commissioner (CT),
Office of the Assistant Commissioner,
Theni-II Assessment Circle (Aandipatti),
Theni District.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.8730 of 2025

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