BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9676 of 2025
and
W.M.P.(MD)Nos.7215 and 7216 of 2025

M/s.Snekha Agency,
Represented by its Proprietor,
Munisamy, S/o.Shinsamy,
No.9/214, 3rd Street,
Kumaran Nagar, Mapilaiurani,
Thoothukudi - 628002. ... Petitioner

-vs-

Commercial Tax Officer,
O/o the Joint Commissioner (ST)(Int),
Commercial Tax Building Complex,
AR Line Road, Palayamkottai,
Tirunelveli,
Tamilnadu – 627002. ... Respondent

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 respondent in Order ZD3310241580800/2021-22/GSTIN : 33AWHPM7660H1ZCdated 22.10.2024 and quash the same as illegal and remand the matter for reconsideration.

For Petitioner : Mr.S.Muthu Kumar Raja

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

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 22.10.2024, for the Assessment Year 2021-2022.

2. With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2021-2022 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.

4. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the petitioner is having an appeal remedy before the Deputy Commissioner (GST Appeal), Tirunelveli, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

5. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (GST Appeal), 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 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.

07.04.2025

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

The Commercial Tax Officer,
O/o the Joint Commissioner (ST)(Int),
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VIVEK KUMAR SINGH, J.

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