



W.P.(MD)No.8931 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8931 of 2025

and

W.M.P.(MD)No.6698 of 2025

M/s.Saravana Health Care,
Represented by its Proprietor P.Saravanan,
4A, Postal Colony,
Vasantha Nagar, Tharanallur,
Trichy.

... Petitioner

-VS-

The Deputy State Tax Officer - I,
Gandhi Market Assessment Circle,
Commercial Tax Building, Gandhi Market,
Trichy - 620 006.

... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in the impugned Order in Ref.No.ZD330424016540Y dated 02.04.2024, issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

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



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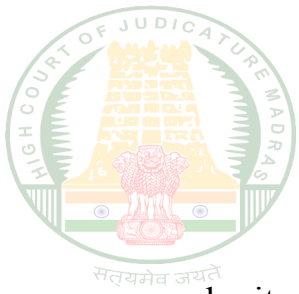
ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 02.04.2024, for the Assessment Year 2018-2019.

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 due to ill-health and requiring periodic treatment for his health ailments, the petitioner was unable to fully concentrate on business activities. The petitioner was under the *bona fide* belief that the part-time accountant would ensure compliance with all statutory requirements. However, the accountant failed to do so. Hence, the petitioner was unable to participate in the adjudication proceedings, which resulted in the issuance of the ex parte impugned order.

4. 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 20.03.2024 and therefore, there is no need to interfere with the impugned order. He further



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submits that the petitioner is having an appeal remedy before the appellate Deputy Commissioner (ST), Trichy, 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 (ST), 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 Petition is closed.

NCC : Yes / No
Index : Yes / No
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VIVEK KUMAR SINGH, J.

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