BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.10054 of 2025
and
W.M.P.(MD)No.7504 of 2025

M/s.Muthu Krishnan Subramanian,
Works Contractor,
GSTIN 33BAWPS1835E1ZG,
No.109/9, West Street,
Unnankulam, Nanguneri,
Thirunelveli – 627108. ... Petitioner

-vs-

The State Tax Officer,
Nanguneri Assessment Circle,
Nanguneri. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in GSTIN: 33BAWPS1835E1ZG / 2018-19, dated 23.04.2024 for the assessment year 2018-19 issued under Section 73 of the TNGST Act 2017 and to quash the same as illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh after affording sufficient opportunity within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

This writ petition has been filed challenging the assessment order of the respondent, dated 23.04.2024, 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 for the petitioner submits that the order of assessment for the year 2018-2019 was passed without providing sufficient opportunity to the petitioner, which, according to the petitioner, is in violation of principles of natural justice. The learned counsel further submits that due to lack of knowledge about GST and limited portal access, the petitioner had fully relied on a part-time accountant, who failed to inform the petitioner about the assessment proceedings. As a result, the petitioner was unable to participate in the adjudication proceedings, which leads to the issuance of the impugned order. 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 impugned assessment order has been passed after issuing show cause notice in DRC 01 to the petitioner on 27.12.2023 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 appellate Deputy Commissioner (GST Appeals) (State Tax), 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 appellate Deputy Commissioner (GST Appeals) (State Tax), 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 Petition is closed.

NCC : Yes / No **09.04.2025**
Index : Yes / No (2/2)
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To:-

The State Tax Officer,
Nanguneri Assessment Circle,
Nanguneri.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.10054 of 2025

09.04.2025

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