BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9810 of 2025
and
W.M.P.(MD)No.7320 of 2025

Tvl. Arasu Agencies,
Represented by its Proprietor,
Stella Tamilarasu, W/o.Tamilarasu,
1-A, Railway Station Road,
Dindigul District - 624 003. ... Petitioner

-vs-

1.The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner
of Commercial Taxes, Ezhilagam,
Chepauk, Chennai - 600 005.

2.The Deputy State Tax Officer,
Dindigul Fort Assessment Circle,
Commercial Taxes Building,
Sub Collector Office Road,
Dindigul – 624 001. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order of the second respondent in Ref.No. 33ABSPT6806C3ZF/2019-20, dated 27.08.2024 and quash the same.

For Petitioner : Mr.B.Rooban

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

ORDER

This Writ Petition is filed challenging the assessment order passed by the second respondent, dated 27.08.2024, for the Assessment Year 2019-2020.

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 second respondent failed to consider the fact that the petitioner has not claimed or availed any ineligible ITC and without properly verifying the returns filed by the petitioner, passed the impugned order. Therefore, the impugned order is unjustified and deserves to be set aside.

4. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondents submits that the petitioner is having an appeal remedy before the appellate Deputy Commissioner (ST) Appeal (GST), Madurai, under Section 107 of the TNGST 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 (ST) Appeal (GST), Madurai, under Section 107 of the TNGST 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.

08.04.2025

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

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VIVEK KUMAR SINGH, J.

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W.P.(MD)No.9810 of 2025

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