BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9574 of 2025
and
W.M.P.(MD)Nos.7163 and 7165 of 2025

Tvl.Sorna Earth Movers and Contractors,
Rep. by its Proprietor Danapal,
314C, Fish Street, Sawyerpuram,
Tuticorin - 628 251. ... Petitioner

-vs-

The Deputy State Tax Officer-2,
Tuticorin-3 Circle, Tuticorin District. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of the respondent vide GSTIN : 33ADKPT2875K2ZY/2018-19 dated 05.09.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-2020.

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

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 05.09.2024, for the year 2018-2019.

2. The learned counsel appearing for the petitioner submits that the impugned assessment order for the year 2018-2019 is barred by limitation. The learned counsel further submits that the collection of tax amounts to double taxation, and 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 petitioner is having an appeal remedy before the appellate Deputy Commissioner (GST), Tirunelveli, under Section 107 of the TNGST 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

(GST), Tirunelveli, 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 same shall be entertained by the appellate authority without reference to the period of limitation and disposed of 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
smn2

To:-

The Deputy State Tax Officer-2,
Tuticorin-3 Circle, Tuticorin District.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.9574 of 2025

07.04.2025