BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9649 of 2025
and
W.M.P.(MD)Nos.7197 and 7199 of 2025

M/s.P.T. NADAR CON,
Represented by its Proprietor T.Ponnampalam,
2/132-B Rajeev Street, Rajakrishnapuram,
Tirunelveli District. ... Petitioner

-vs-

The Deputy State Tax Officer – I,
Nanguneri, Commercial Taxes Buildings,
Tirunelveli District. ... 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 impugned order passed by the respondent in GSTIN: 33ADYPN5460C1ZD/2018-19, Tax Period : April-2018 to Mach-2019, dated 26.02.2024 and quash the same as it is illegal and passed in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing the petitioner an opportunity of Personal Hearing as per the provisions of the GST Act 2017.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 26.02.2024, 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 the order of assessment for the year 2018-2019 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 impugned assessment order has been passed after issuing show cause notice to the petitioner on 05.10.2023, followed by personal hearing notices, dated 07.11.2023, 15.11.2023 and 23.11.2023 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 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 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 Petitions are closed.

NCC : Yes / No
Index : Yes / No

07.04.2025

To:-

The Deputy State Tax Officer – I,
Nanguneri, Commercial Taxes Buildings,
Tirunelveli District.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.9649 of 2025

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