BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9655 of 2025
and
W.M.P.(MD)No.7200 of 2025

M/s. Sethu Medicals,
Rep. by its Proprietor Madhankumar,
7A, Kalpalam Road, Goripalayam,
Madurai - 625 002. ... Petitioner

-vs-

The Assistant Commissioner (ST) (FAC),
K.K. Nagar Assessment Circle,
Madurai. ... 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 GSTIN: 33ADIFS1730N1ZX/2017-18, dated 23.08.2023 in Ref. No. ZD330823133086K dated 23.08.2023 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

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 23.08.2023, for the year 2017-2018.

2. The learned counsel appearing for the petitioner submits that the impugned assessment order 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.

3. 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 28.06.2023, followed by subsequent reminder, dated 09.08.2023 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 (ST) (GST Appeal), Madurai, under Section 107 of the GST 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 appellate Deputy Commissioner (ST) (GST Appeal), Madurai, 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 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 Petition is closed.

07.04.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

The Assistant Commissioner (ST) (FAC),
K.K. Nagar Assessment Circle,
Madurai.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.9655 of 2025

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