BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9631 of 2025
and
W.M.P.(MD)No.7191 of 2025

P.Thirupathi ... Petitioner

-vs-

The State Tax Officer,
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 GSTN: 33AEXPT3400Q1ZT/ 2020-21, dated 31.08.2024 in Ref.No.ZD330824307347E, dated 31.08.2024, 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 31.08.2024, for the Assessment Year 2020-2021.

2. The learned counsel appearing for the petitioner submits that due to ill-health and requiring periodic treatment, the petitioner was unable to fully concentrate on business activities. The petitioner was under the *bona fide* belief that the part-time accountant would ensure compliance with all statutory requirements. However, the accountant failed to do so. Hence, the petitioner was unable to participate in the adjudication proceedings, which resulted in the issuance of the ex parte impugned order.

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 16.07.2024, followed by personal hearing notices, dated 25.07.2024, 31.07.2024 and 16.08.2024 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), Madurai, 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), 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 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 State Tax Officer,
K.K.Nagar Assessment Circle, Madurai.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.9631 of 2025

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