BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9783 of 2025
and
W.M.P.(MD)Nos.7301 and 7302 of 2025

Tvl. Ananthi Telelink,
Rep. by its Proprietor, M.Thamilchelvan,
274, Main Road, Peravurani,
Thanjavur District - 614 804. ... Petitioner

-vs-

State Tax Officer,
Pattukottai-I Assessment Circle,
Commercial Taxes Building, Pattukkottai,
Thanjavur District. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the order bearing Ref. No.ZD3312232187720, dated 27.12.2023, passed by the State Tax Officer, Pattukottai - I Assessment Circle and to quash the same and release the petitioner's Bank Account attached by the respondent.

For Petitioner	:	Mr.P.Thangaraj
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 27.12.2023, for the Assessment Year 2017-2018.

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 2017-2018 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 27.09.2023, followed by personal hearing notices dated 10.11.2023, 02.12.2023 and 05.12.2023 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 (ST)

(GST Appeal), Tiruchirapalli, 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 Deputy Commissioner (ST) (GST Appeal), Tiruchirapalli, 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 Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

07.04.2025

To:-

State Tax Officer,
Pattukottai-I Assessment Circle,
Commercial Taxes Building, Pattukkottai,
Thanjavur District.

VIVEK KUMAR SINGH, J.

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