BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9803 of 2025
and
W.M.P.(MD)Nos.7313 and 7314 of 2025

Tvl. G.P. Textiles,
Represented by its Proprietor G.Umaselvan,
Nos.3 & 4, Bharathidasan Nagar 5th Cross,
Thanthondrimalai, Karur District - 639 007. ... Petitioner

-vs-

The Assistant Commissioner (ST),
Karur - I Assessment Circle,
Karur. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent vide his order in Reference No.ZD330824297024B, GSTIN/ID : 33AAXPU5824H1Z3 Tax Period : APR 2019 - MAR 2020, dated 30.08.2024 and consequential order passed by the respondent in FORM GST DRC-07 dated 30.08.2024, quash the same as it is illegal, without jurisdiction and 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 as against the assessment order passed by the respondent dated 30.08.2024, for the assessment year 2019-2020.

2. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2019-2020 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 petitioner is having an appeal remedy before the Deputy Commissioner (ST) (Appeal), Erode, 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 Deputy Commissioner (ST) (Appeal), Erode, 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.

08.04.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

The Assistant Commissioner (ST),
Karur - I Assessment Circle,
Karur.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.9803 of 2025

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