BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9771 of 2025
and
W.M.P.(MD)Nos.7287, 7290 and 7294 of 2025

Sri Parvathy Muruga Construction,
Represented by its Partner Murugan,
S/o.Madasamy Thevar,
Door No.52, North Street,
Keezhal Part, Moolaikarapatti,
Nanguneri, Tirunelveli – 627 354. ... Petitioner

-vs-

1.The Deputy Commissioner (GST Appeals) (ST),
Commercial Taxes Building,
A.R. Line Road, Palayamkottai, Tirunelveli.

2.State Tax Officer / Commercial Tax Officer,
Ground Floor, Commercial Tax Building,
No.141, Main Road - Perumpattu,
Kalakkaddu Road,
Nanguneri - 627 108. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to the order of the second respondent dated 14.11.2024 made in Ref.No.ZD331124101201H for GSTIN / ID.33AEMFS8376P1ZZ and to quash the same as the same is passed by grossly violating the principles of natural justice and also passed by violating the statutory provisions and further direct the second respondent to re-do the assessment afresh after providing them an opportunity of personal hearing within a time frame as may be fixed by this Court.

For Petitioner	:	Mr.G.Aravinthan for M/s.Aran Legal Consultancy
For Respondents	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the second respondent, dated 14.11.2024, for the Assessment Year 2023-2024.

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, due to ill health, the petitioner failed to appear before the second respondent and submit his explanation on or before 13.11.2024. The second respondent, without providing sufficient opportunity to the petitioner, passed the assessment order for the year 2023–2024, which, according to the petitioner, violates the principles of natural justice. Therefore, the impugned order 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 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 Appeal), Tirunelveli, 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 (GST Appeal), Tirunelveli, 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.

08.04.2025

NCC : Yes / No
Index : Yes / No
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To:-

1.The Deputy Commissioner (GST Appeals) (ST),
Commercial Taxes Building,
A.R. Line Road, Palayamkottai, Tirunelveli.

2.State Tax Officer / Commercial Tax Officer,
Ground Floor, Commercial Tax Building,
No.141, Main Road - Perumpattu,
Kalakkaddu Road,
Nanguneri - 627 108.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.9771 of 2025

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