



W.P.(MD)No.10239 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.10239 of 2025

and

W.M.P.(MD)No.7622 of 2025

Tvl. Heerthanaas,
Represented by its Proprietor
Poopathy Mahendran,
No.21D/1M, Naidu South Street,
Chettiyarpatti, Virudhunagar - 626 122.

... Petitioner

-VS-

The Proper Officer,
Rajapalayam 1 Assessment Circle,
Virudhunagar District.

... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide Case ID – AUDIT/33AZWPM9042K1ZO/2017-2018/2, dated 28.12.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-2018.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.J.K.Jayaselan
Government Advocate



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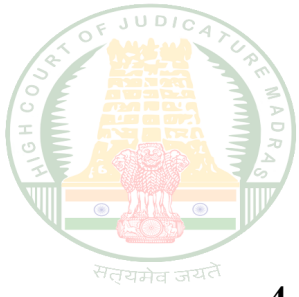
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ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 28.12.2023, 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 29.09.2023, followed by personal hearing notices, dated 29.10.2023, 07.12.2023 and 19.12.2023 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 appellate Deputy Commissioner (ST) (GST Appeals), Madurai, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.



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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 Appeals), 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.

NCC : Yes / No
Index : Yes / No
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09.04.2025

To:-

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VIVEK KUMAR SINGH, J.

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