BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11586 of 2025
and
W.M.P.(MD)Nos.8571 & 8572 of 2025

Adityarai Infrastructure Private Limited
Rep. by its Director
Prahlad Rai Sharma ... Petitioner

-vs-

The Deputy State Tax Officer I,
Formerly Known as Deputy Commercial Tax Officer – I,
(Formerly Known as
Deputy Commercial Tax
Officer) Pudukottai - I Pudukottai,
Trichy Main Road,
Bazaar, Pudukottai – 622 001. ... 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 impugned order in Reference No. ZD330824092041M/2019-20 dated 12.08.2024 passed by the Respondent and the consequential rejection order bearing Reference No ZD3303251518579/2019-20 dated 20.03.2025 passed by the Respondent, and quash the same as arbitrary, illegal.

For Petitioner : Mr.S.Ramanan

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

ORDER

This Writ Petition has been filed challenging the impugned assessment order dated 12.08.2024 and the consequential rejection order dated 20.03.2025, both passed by the respondent.

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 for the petitioner submits that the impugned assessment order has been passed by the respondent only through the online portal and that there has been no physical service of the said order on the petitioner, either by registered post or by any other mode. As a result, the petitioner was not afforded an opportunity of personal hearing, which amounts to a violation of the principles of natural justice. Aggrieved by the said order, the petitioner has filed the present Writ Petition before this Court.

4. Mr. J.K. Jayaselan, learned Government Advocate appearing for the respondents, submits that there is a mismatch between GSTR-2A and GSTR-3B. Despite having received the notice, the petitioner neither filed any objection nor appeared for the personal hearing. He further submits that against the impugned order, the petitioner has an appeal remedy before the Appellate Deputy Commissioner (ST) GST Appeal, Tiruchirappalli, under Section 107 of the TNGST Act, 2017. However, instead of invoking the appeal remedy, the petitioner has directly approached this Court.

5. Recording the submissions made by the learned Government Advocate that the petitioner is having an appeal remedy before the Appellate Deputy Commissioner (ST) GST Appeal, Tiruchirappalli, 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 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
PKN

24.04.2025

To:-

The Deputy State Tax Officer I,
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VIVEK KUMAR SINGH, J.

PKN

W.P.(MD)No.11586 of 2025

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