BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11194 of 2025
and
W.M.P.(MD)No.8340 of 2025

V.Mariyathasan
Rep. by its Proprietor
Victor Mariyathasan ... Petitioner

-vs-

1. The Deputy State Tax Officer (ST)-1,
Theni-I Assessment Circle,
Theni District.

2. The Deputy Commercial Tax Officer,
Theni-I Assessment Circle,
Theni District. ... Respondents

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 1st Respondent vide his order bearing Reference No.33BBKPM4212L1ZO/ 2019-20, dated 15.02.2024 and its consequential summary order passed by the 2nd Respondent vide his proceedings in Form GST DRC-07 bearing Reference Number. ZD3302240948193, dated 16/02/2024 and quash the same as it is illegal.

For Petitioner	:	Mr.A.Satheesh Murugan
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This Writ Petition has been filed challenging the impugned assessment order dated 15.02.2024 passed by the first respondent and the consequential summary order dated 16.02.2024, passed by the second 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 the impugned assessment order has been passed after issuing show cause notice in Form GST DRC 01 to the petitioner on 12.04.2023, followed by personal hearing notices dated 16.08.2023 and 18.01.2024. He further submits that against the impugned order, the petitioner has an appeal remedy before the Appellate Deputy Commissioner (ST) GST Appeal, Madurai, 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, Madurai, 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 Petition is closed.

24.04.2025

NCC : Yes / No
Index : Yes / No
PKN

To:-

1. The Deputy State Tax Officer (ST)-1,
Theni-I Assessment Circle,
Theni District.

2. The Deputy Commercial Tax Officer,
Theni-I Assessment Circle,
Theni District.

VIVEK KUMAR SINGH, J.

PKN

W.P.(MD)No.11194 of 2025

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