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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11307 of 2025
and
W.M.P.(MD)Nos.8409, 8410 & 8411 of 2025

M/s.Thirumalai Balaji Constructions
Rep. by Chandrasekar Arun ... Petitioner

-vs-

1. The Deputy Commissioner (ST),
Thanjavur, Commercial Tax Building
First Floor,
No 20 3, Sachidananda Moopanar Road,
Thanjavur.

2. The State Tax Officer,
The State Tax Officer,
Kumbakonam (Rural) Assessment Circle,
Kumbakonam. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the impugned order passed by the 2nd respondent under Section 74(1) of the TNGST Act, 2017 vide Ref. No. 332200000065TMP/2018-19 dated 30.09.2024 directing petitioner to pay the tax of Rs.55,25,552/- along with Interest and penalty and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the GST AcT.

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For Petitioner : Mr.K.Vasanthanayagan

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

ORDER

This Writ Petition is filed challenging the impugned assessment order dated 30.09.2024, passed by the second respondent under Section 74(1) of the Tamil Nadu Goods and Services Tax Act, 2017, for the assessment year 2018–2019.

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 dated 30.09.2024, passed by the second respondent under Section 74(1) of the Tamil Nadu Goods and Services Tax Act, 2017, is primarily based on the ground that the petitioner's firm failed to obtain registration under Section 24 of the Act and consequently, failed to discharge its tax and other statutory liabilities. However, it is submitted that

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the impugned order has been passed without affording the petitioner an opportunity of personal hearing, in 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 petitioner has not furnished the statutory returns in Form GSTR-1 for outward supplies and Form GSTR-3B, as required under Sections 37(1) and 39(1) of the Tamil Nadu Goods and Services Tax Act, 2017. Consequently, the non-filing of statutory returns has been treated as suppression of purchases, thereby attracting tax liability and penalty under Section 63 of the Act. 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.

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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 Petition is closed.

NCC : Yes / No **24.04.2025**
Index : Yes / No
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