BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11195 of 2025
and
W.M.P.(MD)No.8339 of 2025

M/s.Blueway Sea Foods
Rep. by its Proprietor
Veeramani ... Petitioner

-vs-

The Deputy State Tax Officer (ST) - 1,
Office of the Assistant Commissioner,
West Veli Street Assessment Circle,
Commercial Tax Buildings,
Madurai 625020. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in GSTIN. 33AAKFB8838P1ZR /2019-20 dated 28.08.2024 for the assessment year 2019-20 and to quash the same as illegal , arbitrary, wholly without jurisdiction , and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

This Writ Petition is filed challenging the impugned assessment order dated 28.08.2024, passed by the respondent under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017, for the assessment year 2019–2020.

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 primarily on the ground that the respondent failed to consider the fact that the petitioner is engaged in both exempt and taxable supplies and that the reversal of Input Tax Credit (ITC), if applicable, must be carried out strictly in accordance with Section 17(2) of the Tamil Nadu Goods and Services Tax Act, 2017. It is further submitted that the respondent has reversed the ITC without demonstrating how the

provisions of Section 17(5) of the Act are attracted in the petitioner's case. Such an action, without proper reasoning or opportunity for clarification, 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 petitioner has not correctly availed Input Tax Credit (ITC) on inward supplies, as revealed during the reconciliation of turnovers in the GSTR-3B returns. 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:-

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VIVEK KUMAR SINGH, J.

PKN

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