BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11536 of 2025
and
W.M.P.(MD)No.8553 of 2025

Golden Industries,
GSTN: 33BLQPS3742D1ZZ
Rep. by its Proprietor
Mr.Sakthivel Thangaraj ... Petitioner

-vs-

1. The Deputy State Tax Officer-1,
Thiruverembur Assessment Circle
Trichirappalli District
Tamilnadu 620020.

2. The Assistant Commissioner,
Thiruverembur Assessment Circle,
Officer of the Assistant Commissioner of GST
and Central Excise,
Tiruchirappalli District,
Tamil Nadu 620020. ...
Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to Impugned order dated 14.03.2025 pertaining to GSTIN 33BLQPS3742D1ZZ/2019-2020 (ARN. AD330524055720C) passed by the

1st respondent and quash the same and further direct the 1st respondent to Redo the Assessment after providing of opportunities for personal hearing as per the provisions of the GST Act.

For Petitioner	:	Ms.Sheena Palanivelu
For Respondents	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This Writ Petition is filed challenging the rectification rejection order dated 14.03.2025, passed by the first 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 rectification rejection order dated 14.03.2025, passed by the first respondent under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017, is primarily based on the ground that the petitioner failed to produce E-

Way Bills and invoices. However, the said finding has been arrived at without proper scrutiny of the records submitted by the petitioner during the course of proceedings, which, according to the petitioner, violates the principles of natural justice. Aggrieved over the same, the petitioner has filed the present Writ Petition.

4. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondents submits that the petitioner has not fully uploaded the requested documents for scrutiny such as E-Way Bill copy and details, BHEL Vendor Website TDS invoice breakup, 26AS statement copy and Bank Statement. He further submits that against the impugned order, the petitioner has an appeal remedy before the 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 Petition is closed.

NCC : Yes / No
Index : Yes / No
PKN

24.04.2025

To:-

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VIVEK KUMAR SINGH, J.

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