BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11512 of 2025
and
W.M.P.(MD)Nos.8505 & 8507 of 2025

Oasys Marketing Agency
Rep. by its Proprietor
R.Elangovan ... Petitioner

-vs-

1. The Deputy State Tax Officer-2,
Office of the State Tax Office,
Thuraiyur Assessment Circle, Trichy.

2. The Deputy Commercial Tax Officer,
Office of the State Tax Office,
Thuraiyur Assessment Circle,
Trichy. ... 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 1st respondent in GSTIN 33AAAPI7865F1ZT/2019-20, dated 29.08.2024 and consequential form GST DRC-07, issued by the 2nd respondent in Reference No. ZD3308242703858, dated 29.08.2024 and quash the same as arbitrary, contrary to law, in gross violation of principles of natural justice.

For Petitioner : Mr.S.Krishna Kumar

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

ORDER

This Writ Petition is filed challenging the assessment order passed by the first respondent, dated 22.04.2024 and the consequential order dated 29.08.2024 passed by the second respondent 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 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 respondent submits that the impugned assessment order has been passed after issuing show cause notice to the petitioner followed by personal hearing notices, dated 08.07.2024, 16.07.2024 and 29.07.2024 and therefore, there is no need to interfere with the impugned order. 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 submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (ST) (GST), Trichy, under Section 107 of the GST 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 same shall be entertained by the

appellate authority without reference to the period of limitation and disposed of 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.

24.04.2025

NCC : Yes / No
Index : Yes / No
PKN

To:-

1. The Deputy State Tax Officer-2,
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Thuraiyur Assessment Circle, Trichy.

2. The Deputy Commercial Tax Officer,
Office of the State Tax Office,
Thuraiyur Assessment Circle,
Trichy.

VIVEK KUMAR SINGH, J.

PKN

W.P.(MD)No.11512 of 2025

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