BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11713 of 2025
and
W.M.P.(MD)No.8648 of 2025

TVL Kumaran Store
Rep. by its Proprietor
Sivasubramanian Rajeshwari ... Petitioner

-vs-

The Deputy State Tax Officer-1(Fac)
Madurai Rural West Assessment
Circle, Madurai 20. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the impugned assessment order vide ARN AD331223014676D/2019-20 dated 30.08.2024 on the file of respondent and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.

For Petitioner	:	Mr.Raja.Karthikeyan
For Respondents	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This Writ Petition is filed challenging the impugned assessment order dated 30.08.2024, 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 is barred by limitation and that the second extended Notification No.56 of 2023 is under challenge before this Court and is presently pending. Furthermore, the difference between GSTR-3B and GSTR-2A for the assessment year has occurred due to mistakes committed by the selling dealers in their reporting.

4. Mr. J.K. Jayaselan, learned Government Advocate appearing for the respondents, submits that there is an input tax credit mismatch between GSTR-3B and GSTR-2A. Consequently, a notice under Form GST ASMT-10 was issued to the petitioner on 17.08.2022, intimating the discrepancies in the returns. Therefore, he contends that no interference is warranted by this Court. He further submits that, as against the impugned order, the petitioner has an effective alternative remedy by way of an appeal before the Appellate Deputy Commissioner (ST), GST Appeal, Madurai, under Section 107 of the TNGST Act, 2017. However, instead of availing the said 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 four 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:-

The Deputy State Tax Officer-1(FAC)
Madurai Rural West Assessment
Circle, Madurai 20.

VIVEK KUMAR SINGH, J.

PKN

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