BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11708 of 2025
and
W.M.P.(MD)No.8644 of 2025

TVL JM Medicals
Rep. by its Managing Partner
S.M.Bejansingh ... Petitioner

-vs-

The State Tax Officer,
Nagercoil – 1, Assessment Circle,
Nagercoil, Kanyakumari District. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the impugned assessment order vide GSTIN. 33AAHFJ2855P1ZX/2019-20 dated 19.08.2024 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 19.08.2024, passed by the 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 respondents, submits that there is a mismatch between GSTR-2A and GSTR-3B. Despite having received the notice, the petitioner neither filed any objection nor appeared for the personal hearing. He further submits that against the impugned order, the petitioner has an appeal remedy before the Appellate Deputy Commissioner (ST) GST Appeal, Tirunelveli, 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, Tirunelveli, 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:-

The State Tax Officer,
Nagercoil – 1, Assessment Circle,
Nagercoil, Kanyakumari District.

VIVEK KUMAR SINGH, J.

PKN

W.P.(MD)No.11708 of 2025

24.04.2025