



W.P.(MD)No.11735 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11735 of 2025

and

W.M.P.(MD)No.8663 of 2025

Tvl.Chitra Hem Construction Company,
Represented by its Partner D.Senthil Kumar,
No.109 Amman Sannathi Street,
Shengottai, Tirunelveli – 627 809.

... Petitioner

-vs-

The State Tax Officer,
Roving Squad - 3,
Office of Joint Commissioner (IW),
Tirunelveli.

... 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 on the file of respondent vide GSTIN: 33AADFC4832H1ZS/2022-23 dated 05.09.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2022-2023.

For Petitioner : Mr.Raja.Karthikeyan

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



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ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 05.09.2024, for the year 2022-2023.

2. The learned counsel appearing for the petitioner submits that the impugned assessment order has been passed without providing sufficient opportunity to the petitioner, which according to the petitioner, is in violation to the principles of natural justice. Therefore, the order impugned in this writ petition, is liable to be set aside.

3. 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 in DRC 01 to the petitioner on 29.06.2024, followed by personal hearing notices, dated 31.07.2024, 14.08.2024 and 22.08.2024 and therefore, there is no need to interfere with the impugned order. He further submits that the petitioner is having an appeal remedy before the appellate Deputy Commissioner (ST) (GST Appeals), Tirunelveli, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.



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4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the appellate Deputy Commissioner (ST) (GST Appeals), Tirunelveli, 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 four months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

24.04.2025

To:-

The State Tax Officer,
Roving Squad - 3,
Office of Joint Commissioner (IW),
Tirunelveli.



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VIVEK KUMAR SINGH, J.

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