BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11709 of 2025
and
W.M.P.(MD)Nos.8645 & 8646 of 2025

JJ Bullion Gold Silver
Rep. by its Managing Partner
J.Jegan ... Petitioner

-vs-

The Deputy State Tax Officer - 1,
Gandhi Market Assessment Circle,
Trichy – 620020. ... 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 GSTIN 33AAHFJ2855P1ZY/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.S.Prasanth
For Respondent	:	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(9) 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 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 Form GST DRC-01 was issued to the petitioner on the ground that the petitioner had claimed input tax credit in excess of the inward supply details reflected in Form GSTR-2A. 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 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 Petitions are closed.

24.04.2025

NCC : Yes / No
Index : Yes / No
PKN

To:-
The Deputy State Tax Officer - 1,
Gandhi Market Assessment Circle,
Trichy – 620020.

VIVEK KUMAR SINGH, J.

PKN

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