BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11839 of 2025
and
W.M.P.(MD)No.8741 of 2025

Tvl. Sree Sakthi Saranya Spinning Mills,
Rep. by its Partner,
Kanagavalli, W/o.Selvasundaram,
210, NA, Sankarapandiapuram Street,
Rajapalayam - 626 117,
Virudhunagar District. ... Petitioner

-vs-

The Proper Officer Authorized Signatory,
Proceedings of the Assistant Commissioner (ST),
Tamil Nadu Commercial Taxes Department,
Rajapalayam 1 Assessment Circle,
Rajapalayam. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to to the impugned order passed by the respondent in GSTIN : 33ABCFS8465Q1ZF/2021-22 dated 08.10.2024 and quash the same.

For Petitioner : Mr.T.Bashyam

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

ORDER

This Writ Petition is filed challenging the assessment order passed by the respondent, dated 08.10.2024, for the Assessment Year 2021-2022.

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 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.

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 in DRC 01 to the petitioner on 24.05.2024, followed by personal hearing notices, dated 23.06.2024, 18.07.2024 and 13.09.2024 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 (GST Appeals), Madurai, under Section 107 of the TNGST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

5. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the appellate Deputy Commissioner (GST Appeals), 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 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

25.04.2025

To:-

The Proper Officer Authorized Signatory,
Proceedings of the Assistant Commissioner (ST),
Tamil Nadu Commercial Taxes Department,
Rajapalayam 1 Assessment Circle,
Rajapalayam.

VIVEK KUMAR SINGH, J.

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