BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11480 of 2025
and
W.M.P.(MD)No.8515 of 2025

M/s.A.K.Constructions
Rep. by its Proprietor
K.Kaleeswaran Pandi ... Petitioner

-vs-

The Assistant Commissioner (ST),
Sivakasi I Assessment Circle,
Commercial Tax Buildings,
NGO Colony,
Satchiyapuram,
Sivakasi - 626 124. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in the Respondent in Case ID RETS/ 33EJWPK8529M1Z8 /2022-23 dated 26.07.2024 (digitally signed on 11/9/2024) for the assessment year 2022-23 and to quash the same as illegal , arbitrary, wholly without jurisdiction , and direct the respondent to pass order afresh after affording an sufficient opportunity.

For Petitioner	:	Mr.N.Sudalai Muthu
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This Writ Petition is filed challenging the impugned assessment order dated 26.07.2024, passed by the respondent for the assessment year 2022-2023.

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 dated 26.07.2024, however, it was digitally signed only on 11.09.2024 and there is ambiguity regarding the actual date on which the order was uploaded to the portal. Furthermore, although the assessment order is dated 26.07.2024, the dates for personal hearings mentioned therein are 05.08.2024 and 14.08.2024. Therefore, the petitioner submits that the impugned order is liable to be quashed.

4. Mr. J.K. Jayaselan, learned Government Advocate appearing for the respondent, submits that the impugned assessment order was passed primarily on the ground that there is a difference between GSTR-7 and GSTR-3B for the month of December 2022, which resulted in the levy of tax amounting to Rs.1,45,372/-. 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. In the interregnum, the respondents shall maintain status quo prevailing as on date. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No **24.04.2025**
Index : Yes / No 2/4
PKN

To:-

The Assistant Commissioner (ST),
Sivakasi I Assessment Circle,
Commercial Tax Buildings,
NGO Colony,
Satchiyapuram,
Sivakasi - 626 124.

VIVEK KUMAR SINGH, J.

PKN

W.P.(MD)No.11480 of 2025

24.04.2025

2/4