BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11481 of 2025
and
W.M.P.(MD)No.8548 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 GSTIN 33EJWPK8529M1Z8 /2019-20 dated 23/8/2024 (Reference No ZD330824209123R) for the assessment year 2019-20 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 has been filed challenging the assessment order of the respondent, dated 23.08.2024, 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 respondent passed the impugned order dated 23.08.2024 on the ground that there were differences between the TDS returns and the details reflected in GSTR-1, GSTR-3B, and GSTR-2A, which resulted in the levy of tax amounting to Rs. 11,55,702/-. The learned counsel further submits that the said order was passed without issuing any notice to the petitioner, thereby violating the principles of natural justice.

4. Mr. J.K. Jayaselan, learned Government Advocate appearing for the respondent, submits that pursuant to the verification of returns, certain discrepancies were noticed and the same were communicated to the petitioner. However, even after the expiry of the time provided, no response was received from the petitioner. 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.

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NCC : Yes / No
Index : Yes / No
PKN

To:-

The Assistant Commissioner (ST),
Sivakasi I Assessment Circle,
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VIVEK KUMAR SINGH, J.

PKN

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