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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11482 of 2025
and
W.M.P.(MD)No.8547 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 Ref GSTIN 33EJWPK8529M1Z8 /2019-20 dated 28/8/2024 (Reference No ZD330824256244E) 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.

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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 28.08.2024, 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 28.08.2024 on the ground of levy of a late fee for non-filing of GSTR-9 and GSTR-9C, amounting to Rs. 2,48,200/-. 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.

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4. Mr. J.K.Jayaselan, learned Government Advocate appearing for the respondent, submits that the petitioner has failed to file the annual return reconciliation statement for the assessment year 2019-2020. 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

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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

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VIVEK KUMAR SINGH, J.

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