BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11722 of 2025
and
W.M.P.(MD)No.8655 of 2025

TVL Aishuvharya Marketing
Rep. by its Partner ... Petitioner

-vs-

The State Tax Officer,
Woraiyur Assessment Circle,
Trichy 18. ... 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 on the file of respondent vide GSTIN 33AAKFA4134B1Z4/2019-20 dated 14.08.2024 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.Raja.Karthikeyan
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This Writ Petition is filed challenging the impugned assessment order dated 14.08.2024, passed by the respondent under 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 primarily on the ground that there is a difference between GSTR-3B and GSTR-2A for the assessment year 2019-2020, without affording the petitioner an opportunity of personal hearing, in 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 respondents, submits that the petitioner was granted three personal

hearings on 11.06.2024, 21.06.2024, and 29.06.2024. Although the petitioner claims that the discrepancy is due to a credit note amendment carried out in December 2019, the amended credit note was filed beyond the due date and is, therefore, liable to be discarded. 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 Petition is closed.

NCC : Yes / No
Index : Yes / No
PKN

24.04.2025

To:-

The State Tax Officer,
Woraiyur Assessment Circle,
Trichy 18.

VIVEK KUMAR SINGH, J.

PKN

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