

W.P.(MD)No.13313 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.13313 of 2025
and
W.M.P.(MD)No.9690 of 2025

Tvl.Sai Marketing,
Rep. By its Proprietor,
D.Vivekanandan.

... Petitioner

-vs-

The Deputy State Tax Officer (ST)-1,
Kovilpatti - II Assessment Circle,
Tuticorin District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN No. 33AUKPV2895E1Z7 tax period 2017 to 18 dated 09-10-2023 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.



WEB COPY



W.P.(MD)No.13313 of 2025

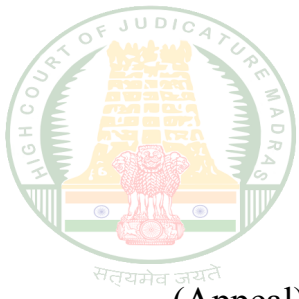
For Petitioner : Mr.A.Satheesh Murugan
For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

This writ petition is filed as against the assessment order passed by the respondent dated 09.10.2023 for the assessment year 2017-2018.

2. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2017-2018 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.

3. 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 03.08.2023, followed by subsequent reminders dated 05.09.2023, 21.09.2023 & 29.09.2023 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 Deputy Commissioner (ST)



W.P.(MD)No.13313 of 2025

(Appeal), Tirunelveli, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (ST) (Appeal), Tirunelveli, under Section 107 of the GST 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 without reference to the period of limitation and dispose of the same 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
sm

30.04.2025



WEB COPY



W.P.(MD)No.13313 of 2025

VIVEK KUMAR SINGH, J.

sm

To:-

The Deputy State Tax Officer (ST)-1,
Kovilpatti - II Assessment Circle,
Tuticorin District.

W.P.(MD)No.13313 of 2025

30.04.2025