BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.12210 of 2025
and
W.M.P.(MD)No.8974 of 2025

M/s.Sri Velavan Fireworks,
Represented by its Partner N.Gandheeswaran,
GSTIN 33AABFV2961Q1ZQ,
2/450 C, Viswanatham Village,
Sivakasi – 626189. ... Petitioner

-vs-

The Assistant Commissioner (ST)-2,
Sivakasi 2 Assessment Circle,
C.T. Buildings, NGO Colony, Satchiapuram,
Sivakasi – 626123. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN : 33AABFV2961Q1ZQ / 2020-21 dated 28.6.2024 for the assessment year 2020-21 and to quash the same as illegal, arbitrary, wholly without jurisdiction and to direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording sufficient opportunity within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

This Writ Petition is filed challenging the assessment order passed by the respondent, dated 28.06.2024, for the Assessment Year 2020-2021.

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 appearing for the petitioner submits that due to lack of knowledge about GST and limited portal access, the petitioner had fully relied on a part-time accountant, who failed to inform the petitioner about the assessment proceedings. As a result, the petitioner was unable to participate in the adjudication proceedings, which leads to the issuance of the ex parte impugned order. Therefore, the order impugned in this writ petition, is liable to be set aside.

4. 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 14.02.2024, followed by personal hearing notices, dated 14.02.2024, 27.03.2024 and 26.06.2024 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 appellate Deputy Commissioner (GST Appeal), Tirunelveli, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

5. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the appellate Deputy Commissioner (GST 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.

28.04.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

The Assistant Commissioner (ST)-2,
Sivakasi 2 Assessment Circle,
C.T. Buildings, NGO Colony, Satchiapuram,
Sivakasi – 626123.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.12210 of 2025

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