BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **30.04.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE VIVEK KUMAR SINGH**

W.P.(MD)No.13004 of 2025
and
W.M.P.(MD)Nos.9275 and 9277 of 2025

M/s.SVS Engineers,
Represented by its Proprietor,
Sankar. ... Petitioner

-vs-

The Assistant Commissioner,
Office of the Assistant Commissioner GST and Central Excise,
Thanjavur Division, Ponnagar,
Medical College Road,
Thanjavur - 613 007. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the Impugned Order in Order in Original No. 126/2022-ST dated 20.12.2022 and the consequential Proceedings in DIN No 20240659XN030042457 dated 11.06.2024 passed by the respondent and quash the same as arbitrary.

For Petitioner : Mr.K.Jayachandran

For Respondent : Mr.N.Dilipkumar

ORDER

This Writ Petition is filed challenging the order passed by the respondent, dated 20.12.2022 and the consequential proceedings dated 11.06.2024

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 the impugned orders have 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 orders impugned in this writ petition are liable to be set aside.

4. Mr.N.Dilipkumar, learned Standing Counsel appearing for the respondent submits that the petitioner is having an appeal remedy before the Commissioner (Appeals) under Section 85 of the Finance Act, 1994. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

5. Recording the submission made by the learned Standing Counsel that the petitioner is having an appeal remedy before the Commissioner (Appeals) under Section 85 of the Finance Act, 1994, 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 three months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No **30.04.2025**
Index : Yes / No
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To:-

The Assistant Commissioner,
Office of the Assistant Commissioner GST and Central Excise,
Thanjavur Division, Ponnagar,
Medical College Road,
Thanjavur - 613 007.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.13004 of 2025

30.04.2025