



W.P.(MD)No.12094 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.12094 of 2025

and

W.M.P.(MD)Nos.8913 and 8915 of 2025

M/s.Von Industries,
Rep. by its Proprietrix, Meera Kannan,
119-1 and 2 C Pudhur, Sittalangudi Post,
Vadipatti Taluk, Madurai – 625 221.

... Petitioner

-vs-

The State Tax Officer,
Madurai Rural West Assessment Circle,
I Floor, CTO Complex,
Dr.SVKS Thangarajsalai,
Madurai – 625 020.

... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the respondent in GSTIN : 33ALMPM6062H2ZY/2017-18 dated 27.04.2024 and quash the same as illegal, arbitrary and violative of principles of natural justice.

For Petitioner

: Mr.S.Kanmani Annamalai
for Mr.M.Anbarasan



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

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 27.04.2024, for the year 2017-2018.

2. The learned counsel appearing for the petitioner submits that the impugned assessment order 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 31.12.2023, followed by personal hearing notices, dated 15.02.2024, 14.03.2024 and 09.04.2024 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 (ST), Madurai, under Section 107 of the TNGST Act,



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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), Madurai, 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 same shall be entertained by the appellate authority without reference to the period of limitation and disposed of in accordance with law, within a period of four months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
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VIVEK KUMAR SINGH, J.

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