BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.12919 of 2025
and
W.M.P.(MD)Nos.9344 and 9346 of 2025

M/s. KR Constructions,
GSTIN : 33BLDPK3427Q1ZV,
Represented by its Proprietor T. Karthikeyan,
C7, First Floor, Vivekananthar Street,
Anna Nagar, Tennur,
Trichy – 620 017. ... Petitioner

-vs-

The State Tax Officer,
Inspection V,
No. C/107, B2, First Floor, 7th Cross Street,
Northeast Extension,
Thillai Nagar, Trichy - 620 018. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the Form GST DRC 07 bearing reference No.ZD3301241329561/2019-20, dated 29.01.2024, issued by the respondent and quash the same.

For Petitioner : Mr.S.Durairaj

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

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 29.01.2024, for the year 2019-2020.

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 03.11.2023 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 appellate Deputy Commissioner (GST), Trichy, under Section 107 of the TNGST 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 appellate Deputy Commissioner (GST), Trichy, 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.

29.04.2025
(3/8)

NCC : Yes / No
Index : Yes / No
smn2

To:-

The State Tax Officer,
Inspection V,
No. C/107, B2, First Floor, 7th Cross Street,
Northeast Extension,
Thillai Nagar, Trichy - 620 018.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.12919 of 2025

29.04.2025

(3/8)