



W.P.(MD)No.13360 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.13360 of 2025
and
W.M.P.(MD)No.9598 & 9599 of 2025

M/s.Tharun Traders,
Represented by its Proprietor,
Mrs.Rajini Pandey.

... Petitioner

-vs-

The Deputy State Tax Officer (ST)-1,
Munichalai Assessment Circle,
Madurai.

... 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 and to quash impugned assessment order dated 30.08.2024 bearing GSTIN No. 33DCXPP0980A1ZG/2019-20 passed by the respondent as arbitrary.

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



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ORDER

This writ petition is filed as against the assessment order passed by the respondent dated 30.08.2024, for the assessment year 2019-2020.

2. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2019-2020 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 11.05.2024, followed by subsequent reminders dated 12.06.2024, 27.06.2024 & 12.07.2024 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 Deputy Commissioner (ST) (Appeal), Madurai, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.



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4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (ST) (Appeal), Madurai, 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 Petitions are closed.

NCC : Yes / No
Index : Yes / No
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30.04.2025

To:-

The Deputy State Tax Officer (ST)-1,
Munichalai Assessment Circle,
Madurai.



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VIVEK KUMAR SINGH, J.

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