BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **30.04.2025**

CORAM:

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

W.P.(MD)No.13262 of 2025
and
W.M.P.(MD)No.9493 of 2025

M/s.Baskar Cements & Products,
Represented by its Partner, S.Vijaya Baskar. ... Petitioner

-vs-

The Deputy Tax Officer – 01,
Office of the Assistant Commissioner,
Karur – 2 Assessment Circle,
CT Buildings,
North Pradhakshanam Road,
Karur – 639 001. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus to call for the records on the file of the Respondent in GSTIN. 33AAMFB1193R1ZZ/2023-24 dated 26.11.2024 for the assessment year 2023-24 under section 73 of TNGST Act 2017 and to quash both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh after affording opportunity of personal hearing as contemplated under section 75(4) of the TNGST Act 2017.

For Petitioner : Mr.M.Sudalai Muthu

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

ORDER

This writ petition is filed as against the assessment order passed by the respondent dated 26.11.2024 for the assessment year 2023-2024.

2. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2023-2024 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 05.07.2024, followed by subsequent reminders dated 02.09.2024, 10.10.2024 & 05.11.2024 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), Erode, under Section 107 of the GST 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 Deputy Commissioner (ST) (Appeal), Erode, 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
(2/2)

VIVEK KUMAR SINGH, J.

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To:-

The Deputy Tax Officer – 01,
Office of the Assistant Commissioner,
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