BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.25384 of 2025
and
W.M.P(MD)Nos.19890 & 19891 of 2025

Tvl.Punithan Stores,
Represented by its Partner,
Paul Rajan Kasi,
106, Nethaji Road,
Madurai – 625 001. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Tamil Nadu Commercial Tax Department,
Nethaji Road Assessment Circle,
Dr.Thangaraj Salai,
Madurai – 625 020.

2.The Deputy Commissioner (ST),
GST Appeal,
Commercial Taxes Building,
Dr.Thangaraj Salai,
Madurai – 625 020. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records in respect of impugned Orders under Section 73(9) read with Rule 142(5) of the Acts, 2017 under Reference No. ZD3306253231070 dated 28-06-2025 and Form GST DRC-07 Summary of the Order dated 28-06-2025 along with Annexure under Reference GSTINNo. 33AABFP0190P1Z5/2022-2023 dated 28-06-2025 passed by the first respondent and quash the same as it is illegal and in gross violation of principles of natural justice and further direct the first respondent to pass orders afresh after providing opportunity of personal hearing as per provisions of the GST Act, 2017.

For Petitioner : Mr.S.Renganathan

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The order impugned in the writ petition can very well be questioned before the appellate authority. The petitioner is also having sufficient time to do so.

3.The learned counsel for the petitioner states that the explanation given by the assessee has not been considered by the assessing officer.

This point also can very well be canvassed before the appellate authority. The appellate authority would be obliged to consider the explanation to be given by the petitioner herein. In fiscal matters, the Writ Court should think twice before permitting the assessee to by-pass the appeal remedy.

4.Granting liberty to the writ petitioner to move the appellate authority, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

17.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

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Madurai – 625 020.

2.The Deputy Commissioner (ST),
GST Appeal,
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Madurai – 625 020.

G.R.SWAMINATHAN, J.

MGA

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