BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **21.03.2025**

**CORAM:**

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

W.P.(MD)No.29130 of 2024

A.M.R Enterprise,
Rep. by its Proprietor,
A.M.Rajesh Kumar ... Petitioner

-vs-

Deputy State Tax Officer – I,
Kodaikanal Assessment Circle,
Kodaikanal,
Dindigul District. ... Respondent

PRAYER**:** Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order in Ref.No. 33BHKPR8374Q2Z9/2018-19 dated 24.04.2024 and quash the same as illegal and violation of principal of natural justice and consequently direct the respondent to re-do the assessment afresh by providing an opportunity to the petitioner within the time fixed by this Court.

For Petitioner : Mr.S.Ilavarasan

For Respondent : Mr.R.Sureshkumar
Additional Government Pleader

# ORDER

This writ petition is filed challenging the assessment order passed by the respondent, for the Assessment Year 2018-2019.

**2**. With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

**3**. The learned counsel appearing for the petitioner submits that the order of assessment for the year 2018-2019 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.

**4**. Mr.R.Sureshkumar, learned Additional Government Pleader 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 19.12.2023 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 Deputy Commissioner (ST) (GST Appeals), Dindigul, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

**5.** Recording the submission made by the learned Additional Government Pleader that the petitioner is having an appeal remedy before the Deputy Commissioner (ST) (GST Appeals), Dindigul, 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 one month thereafter. There shall be no order as to costs.

**21.03.2025**

NCC : Yes/No
Index : Yes / No
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**TO:-**

1.The Deputy State Tax Officer – I,
Kodaikanal Assessment Circle,
Kodaikanal,
Dindigul District.

**VIVEK KUMAR SINGH, J.**

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Order made in
W.P.(MD)No.29130 of 2024

Dated:
21.03.2025