



W.P.(MD)No.31468 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.31468 of 2024

and

W.M.P.(MD)Nos.26347 and 26348 of 2024

Kirkas Tech Ventures Private Limited,
Represented by its Director,
Maheshwaran, S/o.Sasikumar,
SF. No.453/6b, Kavimani Nagar,
Puthery, Nagercoil,
Kanyakumari District – 629 001.

... Petitioner

-VS-

- 1.The State Tax Officer (FAC),
Nagercoil -1, Assessment Circle,
131, Mead Street, Near WCC College,
Nagercoil,
Kanyakumari - 629 001.
- 2.The Commercial Tax Officer,
Nagercoil -1, Assessment Circle,
131, Mead Street, Near WCC College,
Nagercoil,
Kanyakumari - 629 001.
- 3.The Director General of GST Intelligence,
DGGI, Chennai Zonal Unit,
No.16, BSNL Building Tower – II,
5th and 8th Floor, Greams Road, Chennai - 600 006.



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4. The Branch Manager,
ICICI Bank, Nagercoil Branch,
Kanyakumari District.

... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order in GSTIN.33AAHCK0722B1Z9/2018-19, dated 19.01.2024, passed by the first respondent and the consequential impugned Form GST DRC-07 in Reference No. ZD330124083326N, dated 19.01.2024, passed by the second respondent and quash the same as illegal and consequently, to direct the fourth respondent to defreeze and to allow the transaction of the petitioner's Account No.609505500444.

For Petitioner	:	Mr.Shoban M.Padmanabhan
For R1 and R2	:	Mr.J.K.Jayaselan Government Advocate
For R4	:	Mr.S.Krishnaa for M/s.Acuity Law Associates

ORDER

This writ petition is filed challenging the assessment order passed by the first respondent for the year 2018-2019, along with the consequential attachment order issued by the second respondent on 19.01.2024. The petitioner also seeks a direction to the fourth respondent to de-freeze the petitioner's account.



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2. 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.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondents 1 and 2 submits that the impugned assessment order has been passed after issuing show cause notice to the petitioner on 14.10.2023 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 (GST), Madurai, 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 Deputy Commissioner (GST), Madurai, under Section 107 of the TNGST Act, 2017, this writ petition is



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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 one month from the date of receipt of a copy of this order, the same shall be entertained by the appellate authority without insisting on the limitation and disposed of in accordance with law, within a period of two months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

13.02.2025

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VIVEK KUMAR SINGH, J.

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