BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.31362 of 2024

and

WMP (MD) No.26261 of 2024

Tvl.Priyadharshini Agency
No.7, Big Bazaar Street,
Palamedu, Madurai.
Tamil Nadu – 625 503. : Petitioner

Vs.

The Deputy State Commercial Tax Officer,
Office of the Assistant Commissioner (State Taxes),
Thirumangalam Assessment Circle,
No.55, Sonaiyar Street, Jawahar Nagar,
Thirumangalam, Madurai – 625 706. : Respondent

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari calling for the records of the respondent contained in the impugned order passed vide reference No.ZD330424035635K dated 04.04.2024 for the Tax Period April 2018 – March 2019, quash the same as arbitrary, unjust and illegal.

For Petitioner : Mr.Mansoor Ilahi

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

O R D E R

This writ petition has been filed challenging the order of assessment dated 04.04.2024 issued by the respondent.

2. The learned counsel appearing for the petitioner submits that the assessment order for the year 2018-2019 was passed without providing sufficient opportunity to the petitioner, which, according to the petitioner, is in violation to the principles of natural justice. The entire proceedings was conducted without any intimation to the petitioner. The petitioner became aware of the proceedings only after the attachment of his bank account. Aggrieved over the same, the petitioner has filed the present Writ Petition.

3. Mr.J.K.Jeyaseelan, learned Government Advocate appearing for the respondents submits that the impugned assessment order has been passed after issuing show cause notice to the petitioner in DRC 01-A on 12.12.2023 and subsequently, confirmed by the impugned order dated 04.04.2024 and therefore, there is no need to interfere with

the impugned order. He further submits that against the impugned order, the petitioner has an appeal remedy before the Appellate Authority under Section 107 of the TNGST Act, 2017. However, instead of invoking the appeal remedy, the petitioner has directly approached this Court.

4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Appellate Authority, under Section 107 of the TNGST 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 and dispose of the same in accordance with law, within a period of one month thereafter. In the interregnum, the respondents shall maintain *status quo* prevailing as on date. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

17.02.2025

Index : Yes / No
Internet : Yes / No

PKN

To

The Deputy State Commercial Tax Officer,
Office of the Assistant Commissioner (State Taxes),
Thirumangalam Assessment Circle,
No.55, Sonaiyar Street, Jawahar Nagar,
Thirumangalam, Madurai – 625 706.

VIVEK KUMAR SINGH, J.

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