BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.50 of 2025
and WMP (MD) Nos.38 & 39 of 2025

Subash Petroleum
Rep. by its Proprietor
P.Anitha Raja Bai : Petitioner

Vs.

1. The Deputy Commissioner (GST),
1st Floor, Commercial Taxes Building,
South High Ground Road,
Palayamkottai,
Tirunelveli -627002.

2. The State Tax Officer,
Kuzhithurai Assessment Circle,
Office of the Asst. Commissioner (St)
Kuzhithurai @ Kattathurai,
Kanyakumari District. : Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records, pertaining to the impugned order in 33CGCPS2358M2Z1/2019-20 dated 03.08.2024, passed by the Second Respondent QUASH the same as void and illegal and consequently directing the Second Respondent not to impose Penalty and Interest on the basis of the documents submitted by the petitioner along with material evidences available.

For Petitioner : Mr. B.Charmurugan
Fore Respondents: Mr.J.K.Jeyaseelan
Government Advocate

O R D E R

This writ petition has been filed challenging the order of assessment dated 03.08.2024, issued by the second respondent.

2. The learned counsel appearing for the petitioner submits that the assessment order for the year 2019-2020 was passed without providing sufficient opportunity to the petitioner, which, according to the petitioner, is in violation to the principles of natural justice. The learned counsel further submits that the assessing authority, by taxing the exempted services and reimbursement of labour charges as hire charges, has passed the impugned order. 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 08.06.2023 and subsequently, confirmed by the impugned order dated 03.08.2024 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 CGST 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 CGST 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 Petitions are closed.

24.02.2025

Index : Yes / No
Internet : Yes / No

PKN

To

1. The Deputy Commissioner (GST),
1st Floor, Commercial Taxes Building,
South High Ground Road,
Palayamkottai,
Tirunelveli -627002.

2. The State Tax Officer,
Kuzhithurai Assessment Circle,
Office of the Asst. Commissioner (St)
Kuzhithurai @ Kattathurai,
Kanyakumari District.

VIVEK KUMAR SINGH, J.

PKN

W.P.(MD) No.50 of 2025

24.02.2025