



W.P.(MD)No.5243 of 2025

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**  
**WEB COPY**

**DATED : 27.02.2025**

**CORAM:**

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

**W.P.(MD)No.5243 of 2025**  
**and**  
**W.M.P.(MD)No.3831 of 2025**

M/s.Ragam Motors,  
Represented by its Proprietor S.Nallamuthu,  
3/116A1, Madurai Main Road,  
Ramanathapuram-623501.

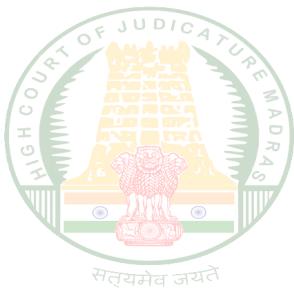
... Petitioner

**-vs-**

The State Tax Officer-IV (Inspection),  
Virudhunagar Intelligence,  
Commercial Taxes Building,  
Virudhunagar.

... Respondent

**PRAYER:-** Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari and Mandamus, calling for the records in the impugned Order in Ref No.ZD330424149035P, dated 18.04.2024, issued by the respondent and quash the same as wholly without jurisdiction and clear violation of statutory provisions or and direct the respondent to pass an assessment order afresh after considering the reply to the show cause notice and an opportunity of personal hearing afresh.



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For Petitioner : Mr.N.Karunakar  
For Respondent : Mr.J.K.Jayaselan  
Government Advocate

### **ORDER**

This writ petition is filed challenging the assessment order passed by the respondent, for the Assessment Year 2017-2018.

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 for the petitioner submits that the petitioner has duly paid GST on the income reported under various heads during the GST period. The learned counsel further submits that the demand for GST on non-taxable receipts, such as CENVAT credit, income tax refund and interest income, is not legally sustainable. Further, the respondent has passed a non-speaking order, failing to properly verify the documents or consider the reply to the show cause notice and confirmed the demand without any justification.



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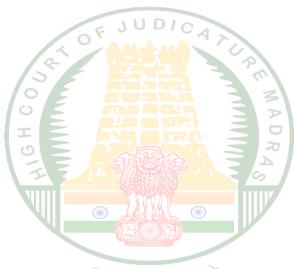
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4. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the petitioner is having an appeal remedy before the Deputy Commissioner (CT) (GST Appeal), Madurai, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

5. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (CT) (GST Appeal), Madurai, 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 two months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No  
Index : Yes / No

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**VIVEK KUMAR SINGH, J.**

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**SAG**||blog

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