BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.06.2020

CORAM :
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.7055 of 2020
and
W.M.P(MD)No.6492 of 2020

M/s.K.M.Tiles
represented by its Proprietor
M.Arumugam ... Petitioner

vs.

The State Tax Officer,
Tirunelveli Junction Assessment Circle
Commercial Taxes Buildings,
Tirunelveli. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, praying to issue a writ of certiorari, calling for the records in GSTIN 33AXLPA4540R1Z8/17-18 dated 24.01.2020 issued by the Respondent and quash the same as wholly without jurisdiction and clear violation of Section 140(1) of the Tamilnadu Goods and Services Tax Act, 2017.

For Petitioner : Mr.S.Karunakar
For Respondent : Mrs.J.Padmavathi Devi,
Special Government Pleader

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ORDER

Though the writ petition has been filed against the impugned order dated 24.01.2020 bearing reference in GSTIN.33AXLPA4540R1Z8/17-18, the respondent has now passed another order dated 24.06.2020 bearing reference in TIN.3397566000/17-18. By the said order dated 24.06.2020, the respondent has recognized that the petitioner is entitled for a refund of excess amount of Rs.13,38,958/-, which was sought to be denied vide the impugned order as transitional credit. According to the petitioner, the transitional credit was adjusted against the tax liability under the Tamil Nadu Goods and Supply Tax Act, 2017 by the petitioner.

2.The learned counsel appearing for the petitioner submits that since the transitional credit, which has been now allowed by way of refund has already been adjusted by the petitioner, the respondent may be directed to give credit and adjust the same as otherwise they may take steps to demand interest under Section 50 of the said Act.

3.I have heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondent.

4.The respondent vide order dated 24.06.2020 has now categorically accepted that there was excess amount, which is liable to be refunded to the petitioner. The petitioner had also adjusted the same from transitional credit availed by the petitioner towards its tax liability.

5.Therefore, question of payment of interest by the petitioner under Section 50 of the said Act, does not arise as the said amount is sought to be refunded. The writ petition is therefore liable to be closed in the light of the subsequent order dated 24.06.2020 of the respondent.

6.This writ petition stands disposed of with the above observation. No costs. Consequently connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (Records)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

Arul

Note:
In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

The State Tax Officer,
Tirunelveli Junction Assessment Circle
Commercial Taxes Buildings,
Tirunelveli.

W.P(MD)No.7055 of 2020

29.06.2020

NR (06.07.2020) 2P 2C