

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.935 of 2021

Akshaya Building Solution
Represented by its Partner,
Mr.K.Senthilkumar,
No.1/106A2 Sengatu Thottam,
Sangothipalayam, Kaniyur,
Coimbatore, Tamil Nadu - 641 659. ...Petitioner

Vs

- 1.The Commissioner of CGST,
Coimbatore Commissionerate,
Division - Coimbatore IV,
Range - Neelambur.
- 2.The Assistant Commissioner of SGST,
Division - Erode,
Zone - Tiruppur - II Circle
Tiruppur Central -I ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus, to direct the 1st and 2nd respondents to permit the petitioner to correct the GSTR-1 statement for the periods from Aug' 2017, Nov' 2017, Dec' 2017 and Jan' 2018 which involves ITC Credit of Rs.23,39,613/-.

For Petitioner : Mr.K.Thyagarajan

For Respondents : Mr.Umesh Rao,
Senior Central Government
Standing Counsel for R1
Mr.ANR.Jayapratap,
Government Advocate for R2

O R D E R

Mr.Umesh Rao, learned Senior Central Government Standing Counsel accepts notice for R1 and Mr.ANR Jayapratap, learned Government Advocate accepts notice for R2.

2. The petitioner prays for a mandamus directing the respondent to correct GSTR statements for the periods August 2017, November 2017, December 2017 and January 2018. However, this request ought to have been made first before the respondent, instead of which the petitioner has directly approached this Court.

3. In the aforesaid circumstances, I am of the view that this writ petition is pre-mature. The petitioner is permitted to file a representation seeking the same relief as sought here and pursue the same.

4. This writ petition is dismissed. No costs.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

ska/sl

To

1. The Commissioner of CGST,
Coimbatore Commissionerate,
Division - Coimbatore IV, Range - Neelambur.

2. The Assistant Commissioner of SGST,
Division - Erode, Zone - Tiruppur - II Circle
Tiruppur Central -I

+1cc to the Special Government Pleader, S.R.No.2427

UM(CO)

SM (08/02/2021)

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