

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.04.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.17584 of 2020
& WMP Nos.21794 and 21795 of 2020

Sivas S & S Products Private Limited
represented by its authorized signatory
registered office at S.No.50/5B-6,
Thiruvallur High Road,
Murukencherry,
Chennai - 602 002

...Petitioner

Vs.

Deputy State Tax Officer 2 (Circle),
Sriperumbudur Zone - XII
Chennai South,
Tamil Nadu.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorarified Mandamus calling for the records relating to the impugned demand notice passed by the respondent vide Reference No.ZA330320001106L dated 14.03.2020, quash the same as illegal, incompetent and unconstitutional and direct the respondent to appropriate and adjust the amount of Rs.6,82,240/- as transitional credit.

For Petitioner : Mr.Salai Varun
For Respondent : Mr.ANR. Jayaprathap
Government Advocate

O R D E R

This matter is listed today under the caption 'for withdrawal', at the request of the learned counsel for the petitioner on 21.04.2014 to the effect that he would like to withdraw this Writ Petition. Today, however he would state that he wishes to argue the matter.

2. Heard Mr.Salai Varun, learned counsel for the petitioner and Mr.ANR.Jayaprathap, learned Government Advocate for the respondent.

3. The challenge in this matter is to a summary of order dated 14.03.2020. Rule 100 of the Central Goods and Services Tax Rules, 2017 provides for uploading of an order of assessment under Section 62(1) as well as the summary thereof. Thus, the instant summary order dated 14.03.2020 must statutorily have been accompanied by a speaking order and it is only such speaking order that would be liable to be challenged, as there would be no reasoning on the basis of which the summary of order would be amenable to challenge.

4. The counter at paragraph 13 states that the prayer for refund sought by the petitioner, for excess payment of Rs.5,46,641/- and 1,35,584/- are found to be correct and orders had been passed by the State Tax Officer, Thiruvallur Assessment Circle on 12.02.2021, as the assessee is assessed in that circle. The aforesaid Assessing Officer has not been arrayed as a respondent and it is only the Deputy State Tax Officer, Sriperumbudur Circle, who has been arrayed as a respondent. This concession of the revenue in Counter is recorded and may be pursued by the petitioner.

5. This Writ Petition is closed as above. No costs. Connected Miscellaneous Petitions are also closed.

Sd/-

Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

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To

Deputy State Tax Officer 2 (Circle),
Sriperumbudur Zone - XII
Chennai South, Tamil Nadu.

+1 cc to Spl Government Pleader(Taxes) Sr.No. 25270

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UM (CO)

A.SK(09.07.2021)

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