



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.04.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

Writ Petition No.7646 of 2022
and
W.M.P.Nos.7651 & 7652 of 2022

Golden Steels
No.13 (Old No.9)
Sembudoss Street, Mannady
Chennai 600 001.

...Petitioner

-Vs-

State Tax Officer
No.32, Elephant Gate
Veppery Road, Park Town
Broadway Assessment Circle
Chennai 600 003.

...Respondent

Prayer : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the records from the office of the Respondent and quashing the impugned order dated 07.07.2021 with GSTIN 33AYRPM9435G1ZZ/2018-19 and 08.07.2021 with GSTIN 33AYRPM9435G1ZZ/2019-2020 passed by the respondent and directing the respondents to strictly comply with the provisions of GST Act and the principles of natural justice and ultimately providing any other relief considered expedient and just under the facts of the case.

For Petitioner	:	Mr.V.Veeraraghavan
For Respondents	:	Mr.V.Prasanth Kiran Government Advocate

O R D E R

The prayer sought for herein is for a Writ of Certiorarified Mandamus calling for the records from the office of the Respondent and quashing the impugned order dated 07.07.2021 with GSTIN 33AYRPM9435G1ZZ/2018-19 and 08.07.2021 with GSTIN 33AYRPM9435G1ZZ/2019-2020 passed by the respondent and directing the respondents to strictly comply with the



provisions of GST Act and the principles of natural justice and ultimately providing any other relief considered expedient and just under the facts of the case.

2. This writ petition is filed challenging the impugned orders dated 07.07.2021 and 08.07.2021 passed by the respondent Assessing Authority, where the input tax credit claimed by the petitioner was rejected.

3. Heard Mr.K.Senguttuvan, learned counsel for the petitioner, who wanted to hear the matter on merits, where he pointed out that, the alleged reason stated for reversing the input tax credit is that the petitioner's claim for input tax credit for the purchase from the sellers who are no more sellers or not registered with the authorities concerned, and therefore on that basis the input tax credit could not have been claimed. However, factually it is not so according to the learned counsel for the petitioner.

4. This aspect, whether the claim made by the petitioner that the input tax credit is a correct one or it is a wrong claim as decided by the Revenue, ie., the Assessing Officer, is necessarily a matter on merits and factual matrix, which has to be gone into only by the appellate authority before whom the petitioner dealer can very well file an appeal under Section 107 of the GST Act.

5. Here in the case in hand, no violation of principles of natural justice is noticed, as the respondent Revenue had issued notice in DRC01A to the registered place of business of the petitioner and in fact, on receipt of the notice, the petitioner has given a reply and produced the documents on 30.12.2021.

6. Therefore, after having considered the submissions made by the petitioner since these orders have been passed, this case cannot be construed as if that the impugned orders have been passed in violation of the principles of natural justice or it is infirm due to want of jurisdiction or violation of the statutory provision.

7. If none of these circumstances is available, no writ petition can be entertained as there is a statutory appeal remedy which is efficacious one also. Without exhausting the same since the petitioner has straight away approached this Court by filing this writ petition, I am not inclined to entertain this writ petition.

8. Accordingly, the writ petition is dismissed. No costs. Consequently, connected miscellaneous petitions are also dismissed. However, the petitioner is at liberty to approach



the appellate authority in the manner known to law. Registry is directed to return the original impugned orders after retaining a photocopy of the same and after getting proper acknowledgement from the counsel on record.

WEB COPY

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

KST

To

State Tax Officer
No.32, Elephant Gate
Veppery Road, Park Town
Broadway Assessment Circle
Chennai 600 003.

Copy to

The Section Officer,
ER Section,
High Court, Madras - 104.

+1cc to Mr.K.Senguttuvan, Advocate, S.R.No.22856

+1cc to the Government Pleader, S.R.No.22455

W.P.No. 7646 of 2022

KV[co]
NSK/19/05/2022