IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.01.2022

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.18746 of 2021
and
WMP.No.20013 of 2021

[Video Conferencing]

M/s.G K Shetty Builders Pvt Ltd.,
Rep by its Managing Director: K.V.Ramana Shetty
No.3, Club Road, Chetpet
Chennai – 600 031. ....Petitioner

-Vs.-

1. The Superintendent of GST & CE.,
   Range V, Purasawalkam Division,
   Chennai North Commissionerate,
   Chennai.

2. The Commissioner of GST & CE.,
   Chennai North Commissionerate,
   Newry Towers, 12th Main Road,
   II Avenue, Anna Nagar,
   Chennai – 600 040. .....Respondents

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records relating to the email communication dated 03.06.2020 sent by the 1st respondent to the petitioner stating that because of big difference in ITC available as per the GSTR-2A and ITC availed in GSTR-3B returns, the ITC has been blocked by the proper officer in Head Quarters (designation of the officer not mentioned), quash the same, as no notice was issued and no order was communicated by the proper officer, before ordering blocking of ITC credit, since the action of the Proper Officer (the designation not mentioned) is without authority, violative of principles of natural justice and further direct the respondents to unblock the ITC for utilisation of payment of appropriate taxes.

For Petitioner : Mr.M.A.Mudimannan

For Respondents : Mr.M.Santhanaraman,
Senior Standing Counsel

ORDER

Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

2.The petitioner has asked for wider relief to de-freeze the Input Tax Credit of the petitioner. It is noticed that the petitioner's representation dated 24.09.2020 has not been resolved till date. The petitioner was asked to furnish certain details by an email dated 03.06.2020 and the petitioner appears to have not furnished the same to the respondents, as a result of which the difference in the Input Tax Credit in GSTR-2A and GSTR-3B remains unexplained.

3.Considering the same, I am inclined to dispose of the Writ Petition by directing the petitioner to appear before the respondents on 10.01.2022 with all particulars called for by the respondents by their communication dated 03.06.2020. The respondents shall hear out the petitioner and consider the petitioner's representation dated 24.09.2020 and pass appropriate orders in accordance with law. This exercise shall be completed by the respondents on or before 28.01.2022.

4.The Writ Petition stands disposed with the above observations. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CS III)

/True Copy//

Sub Assistant Registrar

pgp

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   Chennai North Commissionerate,
   Chennai.

2. The Commissioner of GST & CE.,
Chennai North Commissionerate,
Newry Towers, 12^{th} Main Road,
II Avenue, Anna Nagar,
Chennai – 600 040.

+1cc to Mr.M.Santhanaraman,Advocate Sr.No.30

W.P.No.18746 of 2021

NR[co]
NSK 04/01/2022