



WEB COPY

W.P.No.7195 of 2021



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.11.2023

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.7195 of 2021

and

W.M.P.No.18911 of 2022

Akshaya Building Solution,
Represented by its Partner,
Mr.K.Senthilkumar,
No.1/106A2 SengatuThottam,
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.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus, directing the 1st and 2nd respondent to permit the petitioner to correct the GSTR-1 statement for the periods from August 2017, November 2017, December 2017, January 2018 which involves ITC Credit of Rs.23,39,613/-.



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W.P.No.7195 of 22



For Petitioner : Mr.K.Thyagarajan

For Respondents : Mr.Rajnish Pathiyil
Senior Panel Counsel [For R1]
: Mr.C.Harsha Raj
Additional Government Pleader [For R2]

ORDER

This writ petition has been filed seeking a direction to the respondent to permit the petitioner to rectify the uploaded GSTR-1 statement in GST portal for the periods August 2017, November 2017, December 2017 and January 2018 which involves Input Tax Credit to a sum of Rs.23,39,613/-.

2. During pendency of the present writ petition, it appears that the 2nd respondent has passed the consequential order dated 06.01.2022, rejecting the representation made by the petitioner seeking to permit them to rectify the inadvertent error crept in GSTR-1 statement and upload the corrected statement in GST Portal.

3. Taking note of the same, this Court *vide* interim order dated 01.03.2023, granted liberty to the petitioner to challenge the said consequential order dated 06.01.2022 in the manner known to law.



WEB COPY

W.P.No.7195 of 2023



4. This Court by an order dated 22.11.2023, disposed of the said Writ Petition in W.P.No.11526 of 2023, directing the respondent therein to permit the petitioner to upload the rectified GSTR-1 statement within a period of four (4) weeks from the date of receipt of a copy of that order.

5. Therefore, by virtue of the order dated 22.11.2023, passed by this Court in W.P.No.11526 of 2023, there is nothing survives for adjudication in the present writ petition. Accordingly, this Writ Petition stands dismissed as having become infructuous. No costs. Consequently, connected miscellaneous petition is closed.

22.11.2023

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Internet:Yes

Index : Yes / No

Speaking order/Non-Speaking order

Neutral Citation : Yes / No



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W.P.No.7195 of 2021



KRISHNAN RAMASAMY, J.

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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.

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22.11.2023