IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26130 of 2023
and
W.M.P.Nos.25521 and 25522 of 2023

M/s.Senthil Kumaran Traders,
Represented by its Proprietor
S.A.Senthil Kumar,
No.180, M.T.P.Road, Jeeva Nagar,
Annur, Coimbatore - 641 653. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Review, Appeal and Legacy,
Zone-I, Coimbatore.

2.The Assistant Commissioner (ST),
Avinashi Assessment Circle,
Avinashi. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the first respondent in GSTIN No.33CXGPS6966J1ZR and quash the proceeding dated 27.03.2023.

For Petitioner : Mr.B.Raveendran

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice on behalf of the respondents.

2. This Writ Petition has been filed challenging the impugned order dated 27.03.2023 of the first respondent bearing reference GSTIN No.33CXGPS6966J1ZR. The impugned order has been passed under Rule 86A(1)(a) of the Tamil Nadu Goods and Services Tax (TNGST) Rules, 2017.

3. By the impugned order, a sum of Rs.2,02,008/- in the Electronic Credit Ledger of the petitioner has been blocked on the ground that the credit was availed on the strength of the invoice issued by a non-existing dealer.

4. The learned Government Advocate for the respondents would submit that the credit is to remain blocked for a period of one year from 23.01.2023 to 23.01.2024.

5. The learned Government Advocate would further submit that the second respondent will initiate appropriate proceedings under Section 74 of the Tamil Nadu Goods and Services Tax (TNGST) Act, 2017 as the credit was availed on the strength of an invoice of a dealer, who was not having any business at the place of business and thus, the registration was cancelled.

6. Considering the above, the petitioner is directed to file a fresh copy of the representation dated 05.05.2023 before the first respondent, who shall consider and take a call as to whether the order has to be continued or not. The second respondent shall endeavour to issue a Show Cause Notice to the petitioner if the credit is to be permanently denied.

7. Therefore, this Writ Petition is disposed of at the time of admission, after hearing the learned counsel for the petitioner and the learned Government Advocate for the respondents by directing the respondents to consider the representation dated 05.05.2023 of the petitioner, which is said to have been filed by the petitioner with the respondents after the credit was proposed to be blocked vide intimation dated 23.01.2023.

8. The entire exercise shall be completed within a period of six months from the date of receipt of a copy of this order. No costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

07.09.2023

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

arb/gvn

To

1.The Assistant Commissioner (ST),
Review, Appeal and Legacy,
Zone-I, Coimbatore.

2.The Assistant Commissioner (ST),
Avinashi Assessment Circle,
Avinashi.

C.SARAVANAN, J.

arb/gvn

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