# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.09.2023

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.27242 of 2023

K.S.Saran Chakravarthy ... Petitioner

Vs.

1.Principal Chief Commissioner of GST
& Central Excise,
26/1, Uthamar Gandhi Road,
Nungambakkam, Chennai - 600 034.

2.Superintendent of GST,
Range-I,
Office of the Commissioner of Central Tax
& Central Excise,
Audit-1, Commissionerate,
No.1775, Inner Ring Road,
Anna Nagar West Extension,
Chennai - 101.

3.The Superintendent,
Purasawakam Range-1,
Chennai North Commissionerate,
1st Floor, Newry Towers,
No.2054-1, 12th Main Road,
2nd Avenue, Anna Nagar,
Chennai - 40.

4.Goods and Services Tax Network (GSTN),
East Wing, 4th Floor, Word Mark,
1 Aerocity,
New Delhi - 110 037. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the respondents to enable the petitioner to rectify the clerical errors in the details uploaded by the petitioner in its GSTR-1 forms for the year 2017-2018 by amending the forms particularly relating to the payment under the Head of SGST instead of IGST.

For Petitioner : Mr.K.Suresh

For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel

**ORDER**

Mr.A.P.Srinivas, learned Senior Standing Counsel takes notice on behalf of the respondents.

2. The petitioner has filed this writ petition for a mandamus, to direct the respondents to enable the petitioner to rectify the clerical errors in the details uploaded by the petitioner in its GSTR-1 forms for the year

2017-2018 by amending the forms particularly relating to the payment under the Head of SGST instead of IGST.

3. It is noticed that the petitioner has made certain wrong adjustments of the Input Tax Credit availed on the IGST by utilizing it towards payment of CGST and SGST for intrastate supplies.

4. Under these circumstances, the Department has also issued a letter dated 19.01.2022 to the petitioner by the audit concern.

5. The petitioner has now filed this writ petition without sending any representation to the respondents for the relief that is sought for based on the averments in the affidavit without any application before the respondents.

6. Considering the above, this Writ Petition is closed with liberty to the petitioner to approach the respondents with appropriate application/representation for the relief sought for in this writ petition within a period of thirty days from the date of receipt of a copy of this order.

7. The respondents shall dispose the application on merits and in accordance with law within a period of thirty days thereafter. No costs.

**15.09.2023**

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

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To

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**C.SARAVANAN, J.**

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