IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **27.03.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.7987 of 2024
and W.M.P.Nos.8958 & 8962 of 2024

TV Corp Solutions Pvt. Ltd.
Rep. by its Director
M.Ramanathan
No.17-B, SIDCO Industrial Estate
Ambattur, Chennai 600 098. ... Petitioner

-vs-

Assistant Commissioner ST
Amaindakarai Assessment Circle,
F-50 First Avenue, Anna Nagar EAST
Chennai 600 102. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN / 33AAGCT0721L1ZH / 2017-18 dated 07.09.2023 and quash the same.

For Petitioner : Mr.P.Rajkumar
for Mr.N.Murali

For Respondent : Mr.V.Prashanth Kiran, GA (T)

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ORDER

An assessment order dated 07.09.2023 is challenged in this writ petition primarily on the ground that proceedings in relation to the same assessment period and pertaining to the same issue were dropped by the Central GST authorities.

2. In relation to returns filed by the petitioner for the assessment period 2017-18, the petitioner received a notice from the Central GST authorities in 2022. The petitioner replied thereto on several dates in June and July 2022. Upon consideration thereof, by an order dated 01.08.2022 from the Superintendent, Range 5, Anna Nagar Division of the Office of the Superintendent of Central GST

and Central Excise, it was concluded that the petitioner had paid amounts representing the discrepancy between the GSTR 1 statement and the GSTR 3B return by paying Rs.21,39,821/- in the GSTR 3B return for April 2018. After noticing the above, the above mentioned authority concluded that the reply of the petitioner is satisfactory and that no further action is required. The petitioner states that the State GST authorities initiated action the same assessment period and in respect of the same issues by intimation dated 15.02.2023 and show cause notice dated 13.05.2023. By reply dated 17.08.2023, the petitioner pointed out that the amounts representing the discrepancy between the GSTR 1 and GSTR 3B returns were adjusted in the monthly return in the month of April 2018 in the GSTR 3B return. In spite of this reply, it is stated that the impugned order was issued.

3. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondent. He submits that the petitioner did not point out to the State GST authorities that the Central GST

authorities had considered this issue and decided not to take further action in such regard.

4. Both from the order dated 01.08.2022 of the Central GST authorities and the reply dated 17.08.2023 of the petitioner to the intimation from the State GST authorities, it appears that the petitioner made consequential adjustments to reverse the disparity between the GSTR 1 and 3B returns while filing the GSTR 3B return for the month of April 2018. Although it appears that the petitioner did not point out the order dated 01.08.2022 of the Central GST authorities, nonetheless, a case is made out for re-consideration in the light of evidence placed before this Court. For such reason, the impugned order calls for interference.

5. Consequently, the impugned order is quashed and the matter is remanded for re-consideration. The respondent is directed to re-consider the matter in light of the evidence discussed in this order

and issue a fresh order after providing a reasonable opportunity to the petitioner, including a personal hearing, within ***two months*** from the date of receipt of a copy of this order.

6. W.P.No.7987 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.8958 and 8962 of 2024 are closed.

27.03.2024

rna
Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

To

Assistant Commissioner ST
Amaindakarai Assessment Circle,
F-50 First Avenue, Anna Nagar EAST
Chennai 600 102.

<u>SENTHILKUMAR RAMAMOORTHY,J</u>

rna

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