IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.03.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.7848 of 2024 and
W.M.P.No.8798 of 2024

M/s.Rajiraj Minerals Private Limited,
No.0/F, Penna Complex,
Vellore Main Road, Arcot,
Ranipet District-632 503,
Represented by its Managing Director,
Mr.A.V.Sarathy. ...Petitioner

Vs.

The Joint Commissioner of Central Tax (GST),
Office of the Commissioner of GST & Central Excise,
Newry Towers, No.2054-I,
II Avenue, Anna Nagar,
Chennai-600 040. ... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the respondent in impugned order-in-original No.97/2023-GST (JC) in C.No.GEXCOM/ADJN/GST/JC/50/2023-ADJN dated 29.12.2023 and quash the same or to issue any other appropriate order.

For Petitioner : Mr.G.Kalyan Jhabakh

For Respondent : Mr.K.Mohanamurali,
Senior Standing Counsel

ORDER

An order dated 29.12.2023 of the respondent is the subject of challenge. Such challenge is largely on the ground that Input Tax Credit (ITC) was denied in respect of the supply of solar panels to the petitioner for use in its Captive Power Plant.

2. Mr.K.Mohanamurali, learned senior standing counsel, accepts notice for the respondent. He submits that the petitioner has an alternative remedy.

3. On examining the documents on record, it is evident that the petitioner had replied to both the intimation and show cause notice. The petitioner was also heard before the impugned order was issued. In these circumstances, there is no breach of principles of natural justice. The petitioner is also within the limitation period for presenting the statutory appeal. However, only a few days remain for filing such appeal without seeking condonation.

4. In these circumstances, W.P.No.7848 of 2024 is disposed of by

permitting the petitioner to file a statutory appeal. If such appeal is filed within 15 days from the date of receipt of a copy of this order, the appellate authority is directed to receive and dispose of such appeal on merits without going into the question of limitation. There will be no order as to costs. Consequently, connected miscellaneous petition is closed.

25.03.2024

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

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To

The Joint Commissioner of Central Tax (GST),
Office of the Commissioner of GST & Central Excise,
Newry Towers, No.2054-I,
II Avenue, Anna Nagar,
Chennai-600 040.

SENTHILKUMAR RAMAMOORTHY,J.

Kj

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