IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.9717 of 2024 &
W.M.P.Nos.10740 and 10742 of 2024

Tvl.Kanganam Constructions,
(GSTIN:33AAJFK1675L1Z2)
Rep. by its Managing Partner
K.Subramaniam,
No.169, Peramiam Post,
Kolathupalayam (Via),
Dharapuram-638 661.
Tiruppur District. .. Petitioner

.. Vs..

1. The Additional Commissioner
Office of the Commissioner of Goods
and Service Tax and Central Excise
GST Bhavan, No.1, Foulkes Compound,
Anaimedu, Salem- 636 001.

2. The Additional Commissioner,
Office of the Commissioner of GST and
Central Excise (Audit),
No.6/7, ATD Street, Race Course Road,
Coimbatore- 641 018. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the 1st Respondent passed in Order No.17/2023-GST (ADC)-C.No.GEXCOM/ADJN/GST/JC/-290/2023-ADJN and DIN 20231259XP00005555FD dated 29.12.2023 and quash the same as illegal, without jurisdiction and against the provisions of the Goods and Services Act, 2017.

For Petitioner : Mr.A.Chandra Sekaran

For Respondent : Mr.Ramesh Kutty
Senior Standing Counsel
Assisted by Mr.B.Sivaraman
Junior Standing Counsel

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ORDER

This writ petition has been filed by the petitioner challenging the impugned order of the respondent 29.12.2023 and to quash the same as illegal, without jurisdiction and against the provisions of Goods and Services Act, 2017.

2. Though many issues were raised in this Writ Petition, the learned counsel appearing for the Petitioner would submit that he

restricts the relief with respect to the issue pertaining to Section 16(4) of Goods and Services Tax Act, 2017 (in short 'the Act') alone and not pressing the reliefs with regard to other issues. He further submitted that the Petitioner has already paid the tax and entitled for waiver.

3.In view of the order passed by this Court on 17.10.2024 in W.P.No.25081 of 2024 etc., batch, this Writ Petition is allowed with respect to the issue pertaining to Section 16(4) alone. With respect to waiver, it is for the Petitioner to approach the appropriate authority in terms of the relevant provisions of the Act, if he is entitled for the same.

4. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

22.10.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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KRISHNAN RAMASAMY.J.,

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To

1. The Additional Commissioner
   Office of the Commissioner of Goods
   and Service Tax and Central Excise
   GST Bhavan, No.1, Foulkes Compound,
   Anaimedu, Salem- 636 001.

2. The Additional Commissioner,
   Office of the Commissioner of GST and
   Central Excise (Audit),
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W.P.No.9717 of 2024

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