



WEB COPY



W.P.Nos.9668 & 9699 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.9668 & 9699 of 2024 and
W.M.P.Nos.10696 & 10722 of 2024

M/s.Casagrand Premier Builder Limited,
Represented by its Chief Financial Officer,
Mr.Rajneesh Jain,
5th floor, NPI Devi,
LD Road, Thiruvanmiyur,
Chennai-600 041.

...Petitioner in W.P.No.9668 of 2024

M/s.Casa Grande Civil Engineering Private Limited,
Represented by its Chief Financial Officer,
Mr.Rajneesh Jain,
5th floor, NPI Devi,
LD Road, Thiruvanmiyur,
Chennai-600 041.

...Petitioner in W.P.No.9699 of 2024

Vs.

1.Superintendent,
Range-II, Perungudi Division,
Chennai South Commissionerate,
No.692, 8th floor,
MHU Complex, Anna salai,
Nandanam, Chennai-600 035.

2.M/s.Raj Associates,
No.1, G-1, Kandasamy Homes,
4th cross street, Trustpuram,
Chennai, Tamil Nadu-600 024.



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3. Commissioner of GST & Central Excise,
Chennai North Commissionerate,
Chennai-600 034.

... Respondents in
both WPs.

Prayer in W.P.No.9668 of 2024: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the 1st respondent's order-in-original No.44/2023 dated 20.12.2023 and quash the same.

Prayer in W.P.No.9699 of 2024: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the 1st respondent's order-in-original No.45/2023 dated 20.12.2023 and quash the same.

In both WPs.

For Petitioner : Mr.Adithya Reddy

For R1 & R3 : Mr.Ramesh Kutty, Sr. Standing Counsel

COMMON ORDER

By these writ petitions, the petitioner challenges assessment orders dated 20.12.2023 in respect of distinct assessment periods. The petitioner had availed of Input Tax Credit (ITC) in respect of supplies received from a particular supplier. In spite of making payment to such supplier, including by discharging the tax liability, it is stated that the impugned orders were issued.

2. Learned counsel for the petitioner submits that ITC cannot be



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reversed merely because the supplier failed to remit tax. Therefore, he seeks the interference of this Court.

3. Mr.Ramesh Kutty, learned senior standing counsel, accepts notice for respondents 1 & 3. He submits that principles of natural justice were adhered to in these cases and, therefore, no case is made out for interference under Article 226 of the Constitution of India.

4. The record discloses that the orders impugned herein were issued after considering the petitioner's reply and after personal hearing was provided. As such, principles of natural justice were adhered to. The orders impugned herein were issued on 20.12.2023 and these writ petitions were filed in late March 2024. At the time of filing of these writ petitions, the petitioner was within the condonable period for entertaining an appeal by the appellate authority. In these circumstances, it is just and appropriate that the petitioner be permitted to present statutory appeals.

5. Therefore, W.P.Nos.9668 & 9699 of 2024 are disposed of by permitting the petitioner to present statutory appeals before the appellate



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authority. If such appeals are presented within ten days from the date of receipt of a copy of this order, the appellate authority is directed to receive and dispose of the same on merits without going into the question of limitation. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

12.04.2024

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

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To

1. Superintendent,
Range-II, Perungudi Division,
Chennai South Commissionerate,
No.692, 8th floor,
MHU Complex, Anna salai,
Nandanam, Chennai-600 035.

2. Commissioner of GST & Central Excise,
Chennai North Commissionerate,
Chennai-600 034.

SENTHILKUMAR RAMAMOORTHY,J.



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