IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **25.04.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.10753 of 2024
and W.M.P.Nos.11837 & 11838 of 2024

M/s.Bhandari Steels Limited,
(GSTIN: 33AABCB7563P1ZA),
No.27B, Mooker Nallamuthu Street,
Broadway, Chennai 600 001.
Rep. by its Director
Mr.Jagdish Kumar Bhandari ... Petitioner

-vs-

The Assistant Commissioner (ST),
Broadway Assessment Circle, No.32,
Integrated Commercial Taxes Office Complex,
Room No.304, 3rd Floor, Elephant Gate Bridge Road,
Vepery, Chennai 600 003. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records of Order with reference No. ZD331223266044T dated

29.12.2023 passed in GSTIN: 33AABCB7563P1ZA for the assessment period 01.07.2017 to 31.03.2018 and quash the same.

For Petitioner : Mr.R.Swarnavel

For Respondent : Mr.T.N.C.Kaushik, AGP (T)

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ORDER

An order in original dated 28.12.2023 is challenged in this writ petition. Proceedings were initiated against the petitioner by issuing show cause notice dated 19.04.2023. Such show cause notice was replied to on 12.06.2023 and the impugned order was issued thereafter on 28.12.2023. The present writ petition was filed after filing an application for rectification of the order in original.

2. Learned counsel for the petitioner submits that proceedings in respect of all alleged discrepancies except two discrepancies were dropped under the order in original. As regards the two discrepancies in respect of which the tax proposal was confirmed, he

submits that the petitioner was unable to submit relevant documents at that juncture. By referring to the rectification application, he points out that the statement of reconciliation of the difference in turnover as between the profit and loss account and the GSTR 2A and the reconciled difference in turnover between the GSTR 9 and GSTR 3B returns were enclosed with the rectification application. Although the order in original is challenged, he submits that the respondent may be directed to dispose of the rectification application expeditiously.

3. Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the respondent. On instructions, he submits that the rectification application of the petitioner was not uploaded on the portal. If such application is uploaded, he submits that the same would be considered and disposed of within a reasonable time frame.

4. On perusal of the impugned order and the rectification application, it appears that the confirmed tax proposals pertain to discrepancies between the petitioner's turnover as per the financial statement and the auto populated GSTR 2A as also discrepancies between the petitioner's annual return in Form GSTR 9 and the monthly returns in Form GSTR 3B. From the enclosures to the rectification application, it appears that the petitioner has enclosed relevant documents to endeavor to reconcile the differences. In these circumstances, it is just and appropriate to direct that such application be considered expeditiously.

5. Therefore, W.P.No.10753 of 2024 is disposed of by directing the respondent to consider and dispose of rectification application dated 26.02.2024 within ***two months*** from the date of receipt a copy of this order. In order to facilitate this process, the petitioner is directed to upload a copy of such application on or before 26.04.2024.

No costs. Consequently, W.M.P.Nos.11837 and 11838 of 2024 are closed.

25.04.2024

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

Note: Issue order copy on 25.04.2024

To

The Assistant Commissioner (ST),
Broadway Assessment Circle, No.32,
Integrated Commercial Taxes Office Complex,
Room No.304, 3rd Floor, Elephant Gate Bridge Road,
Vepery, Chennai 600 003.

SENTHILKUMAR RAMAMOORTHY,J

rna

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