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W.P.No.12226 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.06.2024

CORAM :

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.12226 of 2024

and

WMP.Nos.13315 & 13317 of 2024

Vijay Impex,
Rep. by its Proprietor : N. Mallisaravanan,
No.5/164, M.S.V.Illam,
Balaji Nagar, Govindammal Nagar Main Road,
Seelanaickenpatty, Salem - 636 201.

.. Petitioner

Versus

The State Tax Officer,
Office of the Assistant Commissioner (ST),
Kondalampatti Circle, Salem.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records relating to the order of the respondent dated 22.04.2024 in GSTIN:33AHGPM1610F1ZY/2018-19, and the consequential order of the respondent dated 22.04.2024 in Reference No.ZD3304241648087, and quash the same.

For Petitioner : Mr.K.Selvaraj

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader (Taxes)



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ORDER

An order dated 22.04.2024 reversing the Input Tax Credit availed by the petitioner is challenged in this writ petition.

2. The petitioner asserts that eligible Input Tax Credit was availed in respect of supplies made by M/s.Panjali Colours. Upon receipt of show cause notice dated 14.11.2023, the petitioner submitted replies dated 21.12.2023 and 31.01.2024. The impugned order came to be issued in these facts and circumstances on 22.04.2024.

3. Learned counsel for the petitioner submits that the petitioner had submitted all relevant documents in relation to purchases made from M/s.Panjali Colours. By referring to Circular No.183 dated 27.12.2022, learned counsel contends that the tax payer is entitled to submit a certificate from the supplier to justify the availment of Input Tax Credit whenever the difference between Input Tax Credit availed in Form GSTR-3B and that reflected in Form GSTR-2A is less than Rs.5,00,000/-. By placing reliance on the certificate and on an earlier order of the Division Bench of this Court, learned counsel contends that the impugned order is unsustainable.



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4. Mr C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent. By referring to the impugned order, learned Additional Government Pleader submits that Input Tax Credit was denied to the petitioner in respect of purchases from M/s.Panjali Colours because the supplier did not file returns and pay taxes.

5. On perusal of the impugned order dated 22.04.2024, it is evident that the petitioner's reply and documents annexed thereto, including the certificate from the supplier, were taken into consideration. In effect, it cannot be said that there was violation of principles of natural justice.

6. In the impugned order, reasons are set out for rejecting the supplier's certificate produced by the petitioner. In this factual context, this is not an appropriate case for exercising discretionary jurisdiction. The impugned order is dated 22.04.2024 and the petitioner is within the period of limitation prescribed by statute.



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7. Therefore, WP.No.12226 of 2024 is disposed of by leaving it open to the petitioner to avail the statutory remedy. No costs. Consequently, connected miscellaneous petition is closed.

04.06.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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Note: Issue order copy on 10.06.2024

To

The State Tax Officer,
Office of the Assistant Commissioner (ST),
Kondalampatti Circle, Salem.



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SENTHILKUMAR RAMAMOORTHY, J.

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