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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.08.2024

CORAM:

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

WP.No.21653 of 2024
WMP.Nos.23633 and 23634 of 2024

M/s.J.S.Traders, by its Managing Partner
Nazar Khan H., Chennai-80 Petitioner

Vs

The Assistant Commissioner (ST)
Korattur Assessment Circle, Chennai Respondent

Prayer:- This Writ Petition is filed, under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for the records relating to the order dated 30.04.2024, in Ref.No.33AAHFJ4045R2ZY/2018-19, passed by the Respondent and to quash the same.

For Petitioner : Mr.J.Ashish

For Respondents : Mr.G.Nanmaran, Special Government Pleader

ORDER

1. This Writ Petition is filed for issuance of Writ of Certiorari to call for the records relating to the order dated 30.04.2024, in Ref.No. 33AAHFJ4045R2ZY/2018-19, of the Respondent and to quash the same.
2. This Court heard the learned counsel on either side, considered their submissions and also perused the materials placed on record.
3. The impugned show cause notice dated 31.01.2024 was issued for the difference in the Input Tax Credit claim in GSTR 3B and GST 2A for the assessment year 2018-19 and also for mismatch between GSTR3B and


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KRISHNAN RAMASAMY, J.

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GSTR1. An opportunity was granted to file a reply and a reply was filed by the Petitioner and thereafter, the impugned order was passed. In the impugned order, it is stated that Petitioner's reply was not satisfactory since the Input Tax Credit was availed out of the blocked credit, which means that if anything is blocked, the Petitioner is entitled to avail Input Tax Credit within the blocked credit and receiving credit in excess of the blocked credit is not admissible.

4. The learned counsel for the Petitioner made submissions to convince this Court, which are all facts and it would appropriate for the Petitioner to raise all those issues and contentions before the Appellate Authority. Hence, since there is an alternative remedy of filing an appeal against the impugned order available to the Petitioner, this Court is not inclined to entertain this Writ Petition. Accordingly, this Writ Petition is dismissed, with a liberty to the Petitioner to file an appeal against the impugned order before the Appellate Authority concerned, within a period of thirty days from the date of receipt of a copy of this order. No costs. Consequently, the connected MPs are closed.

12.08.2024

Index:Yes/No
Web:Yes/No
Speaking/Non Speaking
Neutral Citation: Yes/No
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