IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.27783 of 2024
and
W.M.P. No.30295 of 2024

Ramya Steel
(Represented by its Proprietor Jayapandian),
Plot No.1, AVM Estate,
Kallanguthu Ariyamangalam,
Tiruchirappalli,Tamil Nadu-620 010. ... Petitioner

Vs.

1.Deputy Commissioner-State Tax
Goods and Services Tax,Trichy-620 001.

2.Appellate Deputy Commissioner (ST),
Goods and Service Tax,
Trichy and Vellore Division, Trichy. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the respondent in impugned appellate order (AP/GST/06/2023) dated 07.09.2023 passed by the Respondent 2 and quash the same and consequentially direct the Respondent to grant sufficient opportunity of being heard and decide in accordance with law.

For Petitioner : Ms.Anu Viswanath
for Mr.K.Senguttuvan

For Respondents : Ms.Amirtha Poonkudi Dinakaran
Government Advocate

ORDER

The present writ petition is filed challenging the order of the Appellate Authority dated 07.09.2023 for the period 2019-20 inasmuch as it has confirmed the order of assessment whereby the petitioner's claim for input tax credit was rejected on the premise that the petitioner has not let in any evidence in support of movement of goods. The Appellate Authority proceeds on the basis that the petitioner had not furnished invoice/ E-way bills / lorry receipts before the Appellate Authority.

2. The learned counsel for the petitioner would submit that the petitioner is engaged in the business of trading of steel articles and registered under the Goods and Services Tax Act, 2017. The petitioner paid appropriate taxes during the relevant period i.e. 2019-20.

3. It is submitted by the learned counsel for the petitioner that the invoice/ E-way bills and lorry receipts were furnished before the Appellate Authority and the petitioner has furnished all the documents except the weigh bridge receipt. It is submitted by the learned counsel for the petitioner that the weigh bridge receipts are also now available and they may be granted one final opportunity, as the Tribunal is yet to be established/ functional.

4. The learned counsel for the Respondents would submit that in addition

to the documents that have already been filed before the Appellate Authority as claimed by the petitioner, the petitioner may be permitted to submit weigh bridge receipt before the Appellate Authority. On furnishing the receipts, the same would be considered and the Appellate Authority would consider the same and pass orders afresh.

5. Recording the same, the impugned order dated 07.09.2023 is set aside. This Court directs the Appellate Authority to consider the weigh bridge receipts produced before this Court which may be furnished before the Appellate Authority, the same shall be considered by the Appellate Authority and orders passed afresh after affording the petitioner a reasonable opportunity of hearing.

6. The writ petition stands disposed of. Consequently, the connected miscellaneous petition is closed. No costs.

02.12.2024

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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MOHAMMED SHAFFIQ, J.

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To:
1.Deputy Commissioner-State Tax
Goods and Services Tax,
Trichy-620 001.

2.Appellate Deputy Commissioner (ST),
Goods and Service Tax,
Trichy and Vellore Division,
Trichy.

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(1/3)