IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on	22.12.2023
Pronounced on	24.01.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32388 of 2023
and
W.M.P.Nos.32019 & 32021 of 2023

Sankar NP Japan (P) Ltd.,
Rep by Managing Director,
Mrs.Anitha Unnithan,
Having Office at:
No.102, Thirumazhisai,
SIDCO Industrial Estate,
Poonamallee, Chennai,
Tamil Nadu.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Thirumazhisai Assessment Circle,
Zone-XI, Varatharajapuram,
Chennai 600 123,
Tamil Nadu.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned proceedings of the respondent vide Order No.33AAGCS6736C1ZI/2017-2018 dated 07.06.2023 and quash the same.

For Petitioner : Mr.K.Thyagarajan

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned proceedings of the respondent vide Order No.33AAGCS6736C1ZI/ 2017-2018 dated 07.06.2023

2. In the present case, the petitioner had filed their GSTR-3B returns under Section 39 of the TNGST Act, 2017 belatedly for assessment years 2017-2018. Due to the said delay in filing of GSTR-3B returns, the respondent had passed the aforesaid impugned proceeding.

Aggrieved over the said impugned proceeding, the petitioner has filed this writ petition.

3. Heard the learned counsel for the petitioner and the respondents and also perused the materials available on record.

4. The issue involved in this writ petition has already been elaborately dealt with by this Court in W.P.No.16866 of 2023 vide order dated 22.01.2024, which will squarely apply to the present case also.

5. Therefore, this Court is inclined to follow the law laid down by this Court in the aforesaid writ petition, wherein at paragraph No.72, this Court had passed the following order:

> *1) The credit to the account of Government would always occur not later than the last date for filing the monthly returns in terms of the provisions of Section 39(7) of the Act.*
>
> *2) Once the amount is paid by generating GST PMT-06, the said amount will be initially credited to the account of the Government immediately upon deposit, at*

which point, the tax liability of a registered person will be discharged to the extent of the deposit made to the Government. Thereafter, for the purpose of accounting only, it will be deemed to be credited to the ECL as stated in the Explanation (a) to Section 49(11) of the Act.

3) As long as the GST, which was collected by a registered person, is credited to the account of the Government not later than the last date for filing the monthly returns, to that extent, the tax liability of such registered person will be discharged from the date when the amount was credited to the account of the Government. If there is any default in payment of GST, even subsequent to the due date for filing the monthly returns i.e., on or before 20th of every succeeding month, for the said delayed period alone a registered person is liable to pay interest in terms of Section 50(1) of the Act.

6. Hence, following the aforesaid order, this Court is inclined to quash the impugned proceedings in GSTN 33AAGCS6736C1ZI/2017-2018 dated 07.06.2023 passed by the respondent. Accordingly, quashed.

7. In the result, these writ petitions are allowed. No cost. Consequently, the connected miscellaneous petitions are also closed.

24.01.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

The Assistant Commissioner (ST),
Thirumazhisai Assessment Circle,
Zone-XI, Varatharajapuram,
Chennai 600 123,
Tamil Nadu.

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.32388 of 2023
and W.M.P.Nos.32019 & 320321 of 2023

24.01.2024