



WEB COPY



W.P.No.33950 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 14.11.2024

Coram

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.33950 of 2024

and

W.M.P.Nos.36765 & 36767 of 2024

M/s.Sri Ram Metals,
Represented by its Partner,
No.8/54, Nyniappa Maistry Street,
Park Town, Chennai - 600 003.

...Petitioner

Vs.

The Assistant Commissioner (ST),
Park Town Assessment Circle,
Room No.307, Third Floor,
Integrated Commercial Taxes Building,
S.No.1275/3, Elephant Gate Bridge Road,
Vepery, Chennai - 600 003.

... Respondent

Prayer: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records of the respondent in his proceedings in GST/33ABUFS916N1Z5/2019-20, quash the order dated 25.07.2024 passed therein.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Mr.G.Nanmaran
Special Government Pleader



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ORDER

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The present Writ Petition is filed challenging the impugned order dated 25.07.2024 passed by the respondent relating to the assessment year 2019-2020, whereby the tax, penalty and interest has been levied on the alleged difference between the value of taxable supplies declared in the E-way bill and the outward supplies with GSTR-1.

2. Mr.G.Nanmaran, learned Special Government Pleader takes notice on behalf of the respondent. By consent of the parties, the main Writ Petition is taken up for disposal at the admission stage.

3. The petitioner is a dealer in stainless steel utensils and a registered taxable person under the provisions of the Tamil Nadu Goods and Services Tax Act, 2017. During the relevant period, the petitioner had filed its return and paid appropriate taxes. On examination of the information furnished in the return filed by the petitioner under various heads and also the information furnished in GSTR-01, GSTR-2A, GSTR-3B, EWB and other records, it is found that the petitioner has not declared the correct tax liability while filing the annual returns of GSTR-09.



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4. It is submitted by the learned counsel for the petitioner that the difference has arisen in view of the fact that the sale invoice bearing No.AO600/GST19-20 dated 05.07.2019, for a taxable value of Rs.99,999.91/-, was rounded off to Rs.1,00,000/-. While generating the e-way bill bearing No.5711 1832 9768, the value of goods had been inadvertently entered as Rs.99999270.56. The above was only a clerical error, though the present writ petition was filed, challenging the impugned order dated 25.07.2024. It was brought to the notice of the Court, that a rectification petition was filed on 16.10.2024 under Section 161 of the TNGST Act, pointing out that the above error had crept inadvertently. The above rectification petition has not been considered and the same had not been disposed of. However, recovery proceedings were initiated and as a matter of fact, garnishee proceedings has also been issued. Hence, the learned counsel for the petitioner would request that the rectification petition dated 16.10.2024 may be disposed of within a time frame fixed by this Court and the recovery proceedings may be kept in abeyance until then.

5. Mr.G.Nanmaran, learned Special Government Pleader appearing



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for the respondent would submit that after affording reasonable opportunity to the petitioner, the rectification petition dated 16.10.2024 would be disposed of, within a period of two weeks from the date of receipt of a copy of this order and would also submit that recovery proceedings including garnishee proceedings which has already been issued would be withdrawn or shall be kept in abeyance.

6. Recording the said submission made by the learned Special Government Pleader, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

14.11.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The Assistant Commissioner (ST),
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MOHAMMED SHAFFIQ, J.
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