IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **10.12.2024**

CORAM :
THE HONOURABLE MR. JUSTICE J.SATHYA NARAYANA PRASAD

Writ Petition No.36793 of 2024
and
W.M.P.Nos.39707 & 39708 of 2024

Sri Vishnu Industries ... Petitioner

Vs.

The Deputy State Tax Officer,
(Formerly known as Deputy Commercial Tax Officer)
Padi : Ambatur: Kancheepuram,
Room No.417,
Integrated Commercial Buildings,
Nandanam, Chennai 600 035. … Respondent

Writ Petition filed under Article 226 of Constitution of India, praying for issuance of Writ of Certiorari calling for the records relating to the impugned order for the financial year 2017-18 in Reference No.ZD3312232525001/2017-18 dated 28.12.2023 passed by the respondent and quash the same.

For Petitioner : M/s.V.Vijayalakshmi

For Respondent : M/s.Amirta Dinakaran
Government Advocate (T)

O R D E R

The present writ petition is filed challenging the impugned order Reference No.ZD3312232525001/2017-18 dated 28.12.2023 passed by the respondent.

2. It is submitted by the learned counsel for the petitioner that the petitioner is engaged in the business of manufacturing of Industrial components and allied and it is registered under the GST Act. During the relevant period of 2017-18, the petitioner has filed the returns and paid appropriate taxes. However, during the scrutiny of the petitioner's return, it was found that there was a mismatch between GSTR 1 and GSTR 3B.

3. Subsequently, a notice was issued to the petitioner in Form DRC-01A on 15.09.2023, followed by a notice in DRC-01A under Section 73(1) of the TNGST Act, 2017 and personal hearing was offered on 29.10.2023 followed by reminder on 27.11.2023. However, the petitioner had neither filed its reply nor paid the tax amount. Hence, the impugned order came to

be passed, confirming the proposal. Aggrieved by the same, the petitioner preferred an application for rectification on 23.02.2024 and the said application is still pending before the concerned authority.

4 The learned counsel appearing for the petitioner submitted that the petitioner has remitted 98% of the disputed tax on 26.12.2019. Apart from that, the petitioner has already been deposited 10% of the disputed tax while preferring the appeal before the Deputy Commissioner, Chennai on 28.05.2024 and the same was rejected on the ground that the same is beyond the statutory period. The learned counsel for the petitioner further submitted that the petitioner totally 108% of the disputed tax has already been deposited. However, the said application for rectification filed by the petitioner dated 23.02.2024 is still pending before the concerned authority and the same is not disposed till date.

5. The learned Government Advocate (T) appearing for the respondent would submit that since the application for rectification filed by the petitioner dated 22.03.2024 is still pending, the same will be considered and

disposed of in accordance with law.

6. Heard the arguments advanced by the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on records.

7. In view of the above submissions made by the learned counsel on either side, the respondent is directed to consider the application for rectification filed by the petitioner dated 23.02.2024 and pass appropriate orders on merits and in accordance with law, within a period of three weeks from the date of receipt of a copy of this order.

8. This Writ Petition is disposed of with the aforesaid observation and direction. No costs. Consequently, connected miscellaneous petitions are closed.

10.12.2024

Index : Yes/No
Speaking Order : Yes/No

Neutral Citation : Yes/No
kkd

To:

1The Deputy State Tax Officer,
(Formerly known as Deputy Commercial
Tax Officer)
Padi : Ambatur: Kancheepuram,
Room No.417,
Integrated Commercial Buildings,
Nandanam, Chennai 600 035.

J.SATHYA NARAYANA PRASAD,J.

kkd

W.P.No.36793 of 2024

10.12.2024