IN THE HIGHCOURT OF JUDICATURE AT MADRAS

DATED : 10.12.2024

CORAM

THE HONOURABLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

W.P.No.37306 of 2024
and
W.M.P.Nos.40320 & 40321 of 2024

M/s.Trimax Tecnologies Private Limited
Represented by its Director, M.Naveen, ... Petitioner

Vs.

The Deputy State -Tax Officer,
Guindy Assessment Circle,
Room Nos.253 & 256, Second Floor,
Integrated Commercial Taxes & Registration Building,
South Tower, Nandanam, Chennai 600 025. ... Respondent

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 N : 33AACCT4052G1ZO/2019-2020 dated 30.08.2024 and quash the same.

For Petitioner : Mr.P.V.Sudakar

For Respondent : M/s.Amirta Dinakaran
Govt.Advocate.

ORDER

The present writ petition is filed challenging the impugned order passed by the respondent dated 30.08.2024 for the year 2019-2020.

2. The petitioner is engaged in the business of manufacturer and fabrication of engineering products and is registered GST Act, 2017. During the relevant period, the petitioner filed its return and paid the appropriate taxes. However, during the scrutiny of the petitioner's return, it was found that there was a mismatch between GSTR-1 and GSTR-9. Subsequently, the petitioner was issued show cause notice dated 22.05.2024 and reminder on 15.07.2024. In response to the same, the petitioner filed a reply dated 04.06.2024 enclosing the receipt of DRC-03 for interest of the belated payment of tax.

3. It is further submitted that as regards ineligible ITC is concerned, the show cause notice proposed reversal of ITC on motor vehicles, electrical goods, plywood, paints works contract, iron and steel and hardware. Thereafter, the

petitioner filed a further reply dated 19.06.2024 furnished a detailed list of purchases and also enclosed sample invoices.

4. However, the respondent passed the impugned order dated 30.08.2024. By the said order, the petitioner has accepted the interest for belated payment of tax. Thereafter, the respondent has also dropped the proposal to reverse ITC on fabrication and engineering products and granted relief to the extent of the invoices filed and confirmed the demand for tax, interest and penalty for the balance. Meanwhile, the respondent has stated that the petitioner has failed to furnish the copies of the invoice for tax amount. Thereafter, the respondent has proceeded to reverse the ITC availed in respect of the copies of invoice. Hence, the petitioner has come forward with the present writ petition.

5. The learned counsel appearing for the petitioner submitted that the petitioner has given sample invoices and it one was considered and the other invoice copies for the remaining tax amount was not considered. However, he will submit the other Invoices copy to the respondent Authority.

6 The learned Government Advocate for the respondent submitted that since the petitioner has not filed the copies of invoices hence belated payment of tax is eligible to reverse IT . Further, it is submitted that the invoice is not there from Page No.65 of the typed set of papers. Hence, the petitioner shall submit all the invoices before the respondent authority for fresh consideration .

7. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on records.

8. In view of the above submission made by the learned counsel on either side, the impugned order is set aside and the matter is remitted back to the respondent for a fresh consideration. The petitioner is directed to file all the invoices before the respondent authority, within a period of four weeks from the date of receipt of a copy of this order.

9. This writ petition is disposed of with the above observation and direction. No costs. Consequently, connected miscellaneous petitions are closed

10.12.2024

NCC : Yes / No
Index : Yes / No
Internet : Yes
kkd

<u>To</u>

The Deputy State -Tax Officer,
Guindy Assessment Circle,
Room Nos.253 & 256, Second Floor,
Integrated Commercial Taxes & Registration Building,
South Tower, Nandanam, Chennai 600 025

J.SATHYA NARAYANA PRASAD, J.

kkd

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