



W.P.No.36246 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 02.01.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.36246 of 2023
and W.M.P.Nos.36244, 36245 of 2023

Tvl.SKB Construction,
Reptd. by its Partner
Mr.Kumara Boopathy,
No.27, 1st Street,
Lakshmi Nagar, Velachery,
Chennai - 600 042.

... Petitioner

-vs-

1.The Assistant Commissioner (ST)
Velacherry Assessment Circle,
No.571, Integrated Commercial Taxes
and Registration Department (South Tower),
Room No.222, 2nd Floor Anna Salai,
Nandanam, Chennai - 600 035.

2.The Deputy Commissioner (ST)
South - III, 7th Floor,
Integrated Building for Registration
and Commercial Taxes Department,
Nandanam, Chennai - 600 035.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of



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India, pleased to issue a Writ of Certiorari, calling for the records pertaining to the impugned order dated 26.08.2023 vide GSTIN-33ABRFS0276J2ZS/2019-2020, passed by the 1st respondent and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.K.M.Malarmannan

For Respondents : Mr.C.Harsha Raj, AGP

ORDER

The petitioner assails an order dated 26.08.2023 of the first respondent herein. By the said order, the petitioner was directed to pay taxes due along with interest thereon in respect of the alleged mismatch between the input tax credit in GSTR-2A and GSTR-3B.

2. The impugned order is subject to an appeal before the



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Appellate Deputy Commissioner (ST), (GST Appeal). Learned counsel for the petitioner submits that the specified pre-deposit was made after the present writ petition was filed.

3. Mr.C.Harsha Raj, learned AGP, accepts notice on behalf of the respondent. He submits that the pre-deposit was made but not to the credit of the appeal.

4. Since the impugned order is subject to a statutory appeal, I am not inclined to entertain and adjudicate this writ petition on merits. However, by taking note of the fact that the pre-deposit has been made, this writ petition is disposed of by granting leave to the petitioner to file an appeal before the Appellate Deputy Commissioner within a maximum period of *ten days* from the date of receipt of a copy of this order subject to the condition that the 10% pre-deposit made by the petitioner shall be credited to such appeal. No costs. Consequently, connected W.M.P.Nos.36244, 36245 of 2023 are closed.



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Index : Yes / No

Internet : Yes / No

To

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SENTHILKUMAR RAMAMOORTHY,J



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