IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **05.01.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.73 of 2024
and W.M.P.Nos.65 to 67 of 2024

Peter Tyres
Represented by its Proprietor V.Peter,
24-A, 2nd street, Ayyiyarmadam,
Virdhachalam,
Cuddalore District-606 001. ... Petitioner

-vs-

The Assistant Commissioner of CGST & Excise,
Cuddalore,
O/o. Deputy/Assistant Commissioner of GST
and Central Excise,
BSNL CTO Building,
CSC Ground and first floor,
Nellikuppam Main Road,
Cuddalore-607 001. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari calling for the records on the file of the respondent in its impugned proceedings made in order-in-original No.22/2023-GST-AC-CUD dated 29.11.2023 and quashing the same.

For Petitioner : Mr.S.Kannan

For Respondent : Mr.Ramesh Kutty
Senior Standing Counsel

ORDER

The petitioner assails an order-in-original No.22/2023-GST-AC-CUD dated 29.11.2023 by which the petitioner's claim for input tax credit was rejected. The petitioner asserts that he is a registered person under the GST regime. He submits that he is entitled to input tax credit for the period running from 01.07.2017 to 30.09.2022. He further submits that he was unable to claim input tax credit in view of defects in the form of return provided under the statute. The present writ petition was filed in the above facts and circumstances.

2. Mr.Ramesh Kutty, learned Senior Standing Counsel, accepts notice on behalf of the respondent. He submits that a statutory remedy is provided

in respect of the impugned order. He also points out that the impugned order was pronounced after providing sufficient opportunity to the petitioner and that the same is reflected in the order.

3. The impugned order contains a detailed narration of the facts. The legal provisions relating to input tax credit are also reproduced therein. Thereafter, the respondent has set out in paragraph 4 of the impugned order that input tax credit was refused because of the failure of the petitioner to file the return within the period prescribed by statute. Significantly, the impugned order takes into account the petitioner's reply to the show cause notice and it is evident that said order was issued after providing a personal hearing to the petitioner.

4. In the facts and circumstances outlined above, I am not inclined to exercise discretionary jurisdiction and entertain this writ petition in light of the statutory remedy available to the petitioner.

5. Therefore, W.P.No.73 of 2024 is dismissed by leaving it open to the petitioner to avail of the statutory remedy. There will be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

05.01.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No
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To

The Assistant Commissioner of CGST & Excise,
Cuddalore,
O/o. Deputy/Assistant Commissioner of GST
and Central Excise,
BSNL CTO Building,
CSC Ground and first floor,
Nellikuppam Main Road,
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SENTHILKUMAR RAMAMOORTHY,J

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