BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.03.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P.(MD) No.7291 of 2024
and
W.M.P(MD) Nos.6714 and 6715 of 2024

M/s.M.R.Tyres,
Rep. by its Proprietor S.Rajkumar,
GSTIN/ID:33BMNPR4714GiZX,
77/C1, Sukkaliyur, Thoranakal Patty,
Karur-639003. ... Petitioner

Vs.

The Deputy State Tax Officer,
Karur 4 Assessment Circle,
Commercial Taxes Buildings,
Karur. ... Respondent

Prayer :- Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records on the files of the respondent in GSTIN/ID:33BMNPR$714GiZX/2018-19, dated 11.12.2023 and to quash the same as illegal, arbitrary, undue enrichment, without jurisdiction and clear violation of Section 75(4) of the TNGST Act 2014.

For Petitioner : Mr.M/Sudalaimuthu

For Respondent : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

Challenging the assessment order in GSTIN/D: 33BMNPR4714GiZX/2018-19, dated 11.12.20213, for the assessment year 2018-19, this writ petition is filed by the petitioner.

2. The learned counsel for the petitioner submits that by the impugned order, the petitioner was imposed with penalty along with interest. The input tax credit was also reversed and that this petitioner has not filed the Form GSTR 3B in time. According to the learned counsel for the petitioner, the petitioner's seller has paid the tax in time and it is also reflected in GSTR 2A. The entries in GSTR 2A are auto generated and it is very much available in the web site. Without considering the same, the respondent proceeded as if the petitioner has wrongly claimed the input tax credit and has not filed the return in time. The learned counsel has also produced a bunch of documents on the entries in GSTR 2A.

3. Heard the learned Additional Government Pleader appearing for the respondent and perused the records.

4. Considering the submissions made by the petitioner, this Court is inclined to set aside the proceedings in GSTIN/D: 33BMNPR4714GiZX/2018-19, dated 11.12.2023 enabling the respondent to look into the entries in GSTR 2A as relied by the petitioner. The petitioner shall approach the respondent along with the entries in GSTR 2A produced before this Court on 14.04.2024, without expecting any notice from the respondent. The respondent shall take a decision considering the entries in GSTR 2A and pass appropriate orders. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

27.03.2024

NCC : Yes/No
Index : Yes/No
Internet : Yes/No
cp

B.PUGALENDHI,J

cp

To

The Deputy State Tax Officer,
Karur 4 Assessment Circle,
Commercial Taxes Buildings,
Karur.

W.P.(MD)No.7291 of 2024

Dated: 27.03.2024