BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **23.04.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.9371 of 2024
and
W.M.P.(MD) Nos.8521 & 8522 of 2024

Maithili Agencies,
Representation by its Proprietor,
Jayaraman Shanmuganathan,
69/1, GSR Complex, Sowkkandi Street,
Thanjavur. ... Petitioner

Vs.

The Deputy State Tax Officer-II,
Pattukottai I Assessment Circle,
CT Buildings, Pattukottai,
Thanjavur. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records of the respondent in GSTIN: 33EANPS1052M1ZC/2017-18 dated 28.12.2023 and summary order in GSTDRC07 in Ref.No.ZD331223234304Z dated 28.12.2023 and to quash the same.

For Petitioner : Mr.A.Chandra Sekaran

For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

This Writ Petition has been filed challenging the impugned order dated 28.08.2023 passed by the respondent in his proceedings bearing reference No. GSTIN: 33EANPS1052M1ZC/2017-18 dated 28.12.2023.

2. By the impugned order, the proposal contained in the show cause notice dated 11.09.2023 has been confirmed on the ground that the petitioner has failed to produce the invoices as required as per the CBIC circular No.183/15/2022-GST dated 27.12.2022.

3. The case of the petitioner is that there are no discrepancies between the tax paid by the supplier and the input tax availed by the petitioner. That apart, it is submitted that the petitioner has declared all the information in the Return, particularly, in GSTR09.

4. The learned counsel for the respondent would submit that the Writ Petition is devoid of merits and is liable to be dismissed and would further submit that the petitioner has alternate remedy. The learned counsel for the respondent

would draw the attention of Grounds (C) filed in support of the present Writ Petition stating that the GSTR01 was filed. However, the Return in GSTR01 was filed by the supplier belatedly and that there was a discrepancy.

5. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Government Advocate for the respondent.

6. In view of the submissions made, the impugned order is liable to be set aside and the case be remitted back to the respondent to pass orders on merits on considering the reply of the petitioner in ARN: ZD331123131572Y dated 21.11.2023 afresh. The petitioner is also directed to produce the copy of the invoices and the documents required as per the CBIC Circular No.183/15/2022-GST dated 27.12.2022. The impugned order, which stands quashed, shall be treated as corrigendum to the show cause notice issued to the petitioner earlier, which preceded to the impugned order.

7. It is expected that the petitioner will file a detailed reply to the show cause notice within a period of 45 days from the date of receipt of a copy of this

order. Thereafter, the respondent shall pass fresh orders on merits and in accordance with law with available materials within period of 45 days thereafter. The petitioner shall produce the documents in person before the respondent.

8. Accordingly, this Writ Petition stands disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

23.04.2024

To

The Deputy State Tax Officer-II,
Pattukottai I Assessment Circle,
CT Buildings, Pattukottai,
Thanjavur.

C.SARAVANAN, J.

apd

W.P.(MD) No.9371 of 2024

23.04.2024