BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **12.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.12366 of 2024
and
W.M.P.(MD)No.10947 of 2024

M/s.Paul Electricals
GSTIN:33AEPPP1849H2Z6,
Represented by its Proprietor,
No.48, East of Tower, Nagercoil. ... Petitioner

Vs.

The State Tax Officer (FAC),
Nagercoil -1 Assessment Circle,
Nagercoil. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Ceriorarified Mandamus, to call for the records on the file of the respondent in GSTIN:33AEPPP1849H2Z6/2018-19 dated 15.04.2023, to quash the same and direct the respondent to issue notice to the petitioner then pass an assessment order afresh affording an sufficient opportunity by following CBIC Circular No.183/15/2022-GST [F.No.CBIC-20001/2/2022-GST] dated 27.12.2022.

For petitioner : Mr.N.Sudalaimuthu

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader

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ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned Additional Government Pleader of the respondent.

2. The petitioner is before this Court against the impugned order dated 15.04.2023 passed by the respondent. It is the case of the petitioner that the petitioner has responded to the notice in DRC 01 dated 10.02.2022.

3. It is case of the petitioner that the dispute had arisen on account of the discrepancies between GSTR DRC 3B and auto populated information in GSTR DRC 2A in respect of the Input Tax Credit availed by the petitioner.

4. It is submitted that the impugned order was passed contrary to Circular No.183/15/2022-GST [F.No.CBIC-20001/2/2022-GST] dated 27.12.2022 issued by the Principal Commissioner. Therefore, the petitioner prays one opportunity to file a fresh reply based on the Circular.

5. It is submitted that although the petitioner has participated in the

personal hearing that was held, the petitioner was unaware of the aforesaid Circular in CBIC Circular No.183/15/2022-GST [F.No.CBIC-20001/2/2022-GST] dated 27.12.2022. The petitioner, however, failed to bring it to the knowledge of the respondent.

6. It is submitted that the petitioner has also obtained necessary certificate from the supplier explaining the discrepancies between the Input Tax Credit availed and declaring in Form GST DRC 3B short coming in GST DRC 2A. Therefore, prays for one opportunity.

7. In view of the elaborate submissions made by the learned counsel for the petitioner, this Court is of the view to meet the ends of justice, the impugned order can be set aside and the case bea remitted back to the respondent to pass a fresh orders on merits and in accordance with law after taking note of the circular No. Circular No.183/15/2022-GST [F.No.CBIC-20001/2/2022-GST] dated 27.12.2022.

8. The impugned order, which stands quashed, shall be treated as

addendum to the show cause notice that preceded the impugned order. In case the petitioner satisfies the requirements, the respondent may dropped the proceedings, since, the Court is not coming into the merits of the case.

9. The petitioner is directed to file a reply within a period of 30 days from the date of receipt of a copy of this order. The respondent is directed to pass fresh orders on merits and in accordance with law within a period of three months thereafter, subject to the petitioner depositing 10% disputed tax to secure revenue. Needless to state, the petitioner shall be heard before passing the order.

This Writ Petition is disposed of, with above directions. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No **12.06.2024**
Internet : Yes / No
apd

To

The State Tax Officer (FAC),
Nagercoil -1 Assessment Circle,
Nagercoil.

C.SARAVANAN, J.

apd

W.P.(MD) No.12366 of 2024

12.06.2024