



W.P.(MD) No.13147 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 21.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.13147 of 2024

and

W.M.P.(MD) Nos.10650 & 10651 of 2024

Tvl.K.V.Automobiles,
Represented by its Partner C.Asaithambi,
No.9954/3B, Marthandapuram III Street,
Alangudi Road,
Pudukottai – 622 001.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Pudukottai I Assessment Circle,
Pudukottai.

... 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 pertaining to the order of the first respondent vide his order in GSTIN/33AAJFK6812H1ZE/2018-19 dated 26.04.2024 and quash the same as it is illegal, jurisdiction and in gross violation of principles of natural justice and further direct the respondent to pass appropriate order in accordance with law after providing an opportunity of personal hearing as per the provisions of the GST Act.



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For petitioner : Mr.A.Satheesh Murugan

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

ORDER

Heard learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. The petitioner is aggrieved by the impugned order dated 26.04.2024 bearing reference in GST/33AAJFK6812H1ZE for the assessment year 2018-19. The impugned order precedes the notices in Form GST DRC 01 dated 27.12.2023.

3. The case of the petitioner is that the petitioner is a small scale operator and the demand that has been confirmed in the impugned order arises on account of the discrepancies between the amount of the credit reflected in Form GSTR 2A, which is auto populated Input Tax Credit and the Returns filed by the petitioner in Form GST DRC 3B.

4. The above submission is opposed by the learned Government Advocate



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for the respondent, on the ground that the petitioner has an alternate remedy by way of filing an appeal before the Appellate Officer/Deputy Commissioner (ST) (Appeals), Trichy. Hence, this Writ Petition is liable to be dismissed.

5. Considering the fact that there is no merits in this Writ Petition and the petitioner has an alternate remedy, the Court is inclined to dismiss this Writ Petition by giving liberty to the petitioner to file statutory appeal before the Deputy Commissioner (ST) (Appeals), Trichy under Section 107 of TNGST Act, 2017 within 30 days of this order.

6. In case no such Appeal has been filed by the petitioner, the respondent is at liberty to proceed against the petitioner in accordance with law.

This Writ Petition is dismissed, with above directions. No costs.
Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

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To

The Assistant Commissioner (ST),
Pudukottai I Assessment Circle,
Pudukottai.



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C.SARAVANAN, J.

apd

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