BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **28.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.14007 of 2024
and
W.M.P.(MD)No.12278 of 2024

Tvl.Sri Raghuram Traders,
Represented by its Proprietrix R.Santhi ... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o the Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.

2.The Deputy State Tax Officer-2,
Dindigul Town Assessment Circle,
Commercial Tax Office,
Deputy Collector's Office Road,
Dindigul – 624 001. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records pertaining to the impugned order of the 2nd respondent in Order No.33EJPPS1923A1ZC/2019-20 dated 25.07.2023 and quash the same.

For petitioner : Mr.B.Rooban
For respondents : Mr.R.Suresh Kumar
Additional Government Pleader
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ORDER

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

2. The petitioner is before this Court long after the impugned order dated 25.07.2023 came to be passed by the second respondent bearing reference No. 33EJPPS1923A1ZC/2019-20 for the assessment year 2019-20. The dispute has arisen on account of the discrepancies between the credit availed by the petitioner in its Return in GSTR 3B and the auto populated Return in GSTR 2A. As far as the dispute relating to difference in CGST and IGST of Rs.17,398/- each and interest for a sum of Rs.13,854/- each towards CGST and SGST is concerned, the petitioner has paid the amount as early as 20.12.2023.

3. The petitioner has documents to substantiate that the Input Tax Credit availed for a sum of Rs.22,340/- towards IGST has been wrongly demanded. It is submitted that the documents, that are available with the petitioner, substantiate

that the petitioner has a good case.

4. It submitted that since the petitioner is a small time dealer, the petitioner could not appear before the second respondent prior to passing of the impugned order and further submitted that the petitioner may be given one opportunity so that the petitioner can defend the liability as far as IGST is concerned.

5. Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents and considering the fact that the petitioner has admitted the liability on the CGST and SGST and paid the amount together with the interest on 20.12.2023, this Court is inclined to grant partial relief to the petitioner by setting aside the impugned order which confirmed the demand on IGST and the interest payable thereon, subject to the petitioner depositing Rs.10,000/- to the credit of the second respondent from its Electronic Cash Register.

6. The petitioner shall also file a reply to the notice that preceded the impugned order, along with the said deposit within 30 days from the date of

receipt of a copy of this order. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice that preceded the impugned order.

7. It is expected that the second respondent shall pass a fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of two months thereafter. Needless to state, before passing the order, the petitioner shall be heard.

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

Index : Yes / No
Internet : Yes / No
apd

28.06.2024

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<u>C.SARAVANAN, J.</u>

apd

W.P.(MD) No.14007 of 2024

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