



W.P.(MD) No.22956 of 2019

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02.04.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.22956 of 2019
and
W.M.P.(MD) No.19702 of 2019**

M/S.Chendur Construction Company,
represented by its Partner P.Baskaran,
Chendur Illam,
No.L4/77, Sector IV, TNHB Colony,
Railar Nagar,
Madurai 625 018.

... Petitioner

/vs./

The Superintendent,
O/o. the Superintendent of Central GST & Central Excise,
North Range, Madurai II Division,
Central Revenue Buildings,
No.4, Lal Bahadur Shastri Road,
Bibikulam, Madurai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records in Order in Original No. 8/2019 (GST) dated 09.08.2019 issued by the respondent and quash the same as arbitrary, illegal, without jurisdiction and against the basic provisions of the Goods and Service Tax Act, 2017.



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For Petitioner : Mr.S.Karunakar

For Respondent : Mr.N.Dilip Kumar
Standing Counsel

ORDER

The petitioner has challenged in this writ petition Order in Original No. 8/2019 (GST) bearing Ref.No.319/2019 dated 09.08.2019.

2.By the impugned order, the respondent, as the proper Officer under the provisions of CGST Act, 2017 has confirmed the demand proposed in the show cause notice in O.C.No.29/2019 dated 22.01.2019. The allegation appears to be that the petitioner has wrongly availed the input tax credit contrary to Section 17(5)(c) of CGST Act, 2017 and therefore, the amount was liable to be recovered under Section 74 of CGST Act, 2017.

3.I have perused the affidavit filed in support of this writ petition and the grounds raised in the writ petition.



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4. There is no merit in the challenge to the impugned order in this writ proceeding. If the petitioner is aggrieved, the petitioner has an appellate remedy before the appellate authority under Section 107 of the CGST Act, 2017. Considering the same, the Writ Petition stands dismissed with liberty to the petitioner to file a statutory appeal before the appellate Commissioner within a period of 30 days from today subject to compliance to the condition of pre-deposit. No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes / No
Internet : Yes / No
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C.SARAVANAN, J.

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