IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 5658 of 2025
AND
WMP NO. 6247 OF 2025

Sri Vijayalakshmi Supplyer
Rep by its Proprietor Mr.
VENKATASAMY RAJAGOPAL
SELVAKUMAR,
No. 39, Sri Mahalakshmi Nagar,
1st Cross Street, Chennai 600 077.

Petitioner(s)

Vs

The State Tax Officer
(Formerly known as Commercial Tax
officer)
O/o The Assistant Commissioner (ST)
VANAGARAM: PONNAMALLEE
KANCHEEPURAM,
4/109, Integrated Commercial Taxes
Building,
Chennai Bangalore Highways,
Chennai 600 123.

Respondent(s)

PRAYER: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records relating to the impugned order in Reference No.ZD330824222706E/2019-20 DATED 24.08.2024 passed by the Respondent and the consequential rejection order bearing Reference No:ZD330225012374X/2019-20 DATED 03.02.2025 passed by the Respondent, and quash the same as arbitrary, illegal.

For Petitioner(s): Mr.P.Bhuvanesh

For Respondent(s): Mr.T.N.C.Kaushik,
Additional Government Pleader
(Tax)

ORDER

Challenging the impugned order dated 24.08.2024 and also the consequential rejection order dated 03.02.2025 passed by the respondent relating to the assessment year 2019-20, the petitioner had filed the present Writ Petition.

2. It is submitted by the learned counsel for the petitioner that the petitioner proprietorship concern is engaged in the business of Trading of building materials and allied and is registered under the Goods and Service Tax Act, 2017. During the relevant period 2019-20, the petitioner had filed its

return and paid the appropriate taxes. However, on examination of the information furnished in the return under various heads and also the information furnished by the petitioner in GSTR-01, GSTR-2A, GSTR-3B and other records, the following discrepancies were noticed:

(i) Under declaration of output tax

(ii) Excess claim of ITC

3. It is submitted that pursuant thereto, a show cause notice in Form DRC-01 was issued to the petitioner on 21.05.2025, for which, the petitioner had submitted its reply on 20.06.2024 along with documentary evidence to support their claim. However, the respondent/assessing authority, finding that the petitioner filed their reply on 20.06.2024 without supporting documents to substantiate their claims, passed the order dated 24.08.2024, confirming the proposal. Aggrieved by the same, the petitioner filed rectification application along with relevant documents under Section 161 of the TNGST Act, however, the respondent Authority has simply rejected the application for rectification on 03.02.2025 without affording any reasonable opportunity of hearing.

3.1. It is also submitted by the learned counsel for the petitioner that during the year 2018-19, while filing returns in GSTR-1, the petitioner inadvertently reported double the time for one particular outward supply, however, the same was rectified in GSTR-3 and subsequently, amendment was made in GSTR-1 in the month of April 2019 for the aforesaid outward supply. Though this aspect was explained in the reply submitted by the petitioner, the respondent Authority failed to consider the same. Further, he would submit that the tax liability comparison statement was also enclosed in the reply and the same was not looked into by the Assessing Officer while passing the order. The said orders of the respondent/Assessing Authority are under challenge in this Writ Petition.

4. Mr.T.N.C.Kaushik, learned Additional Government Pleader appearing for the respondent would submit that in the present case, while filing returns in GSTR-1 for the month of March, the petitioner has made double entries. Though the petitioner addressed before this Court, that the petitioner has made

correction in GSTR-3 in the month of March 2019 and subsequently in GSTR-1 in the month of April 2019, no such document was filed before the respondent authority. Under these circumstances, the tax liability comparison statement was rejected on the whole, since it is not supported by the documentary evidence. Hence, he prayed for dismissal of the present Writ Petition.

5. Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondent and also perused the materials available on record.

6. In the present case, it appears that during the year 2018-19, while filing returns in GSTR-1 for the month of March 2019, the petitioner inadvertently/wrongly made double entries. According to the petitioner, he made correction while filing returns in GSTR-3 for the month of March 2019. Further, the learned counsel for the petitioner contented that while filing returns in GSTR-1 for the month of April 2019, again the said error was rectified. To substantiate this aspect of making amendment in GSTR-3 and GSTR-1 in the

month of April, the petitioner did not produce any documentary evidence before the respondent Authority, and only the tax liability comparison statement was enclosed.

6.1 The learned Additional Government Pleader contented that the tax liability comparison statement is not sufficient to substantiate the claim of the petitioner.

6.2. This Court is of the view that in the absence of material documentary evidence, the respondent Authority has passed the impugned orders, and hence, this Court does not find any infirmity in the impugned orders passed by the respondent.

7. Accordingly, the Writ Petition is dismissed. However, liberty is granted to the petitioner to file an appeal before the Appellate Authority, within a period of thirty (30) days from the date of receipt of a copy of this order, subject to depositing additional 5% of the disputed tax over and above the statutory

deposit of 10% of the disputed tax for filing an appeal. Upon production of the payment of 15% of the disputed tax in respect of the impugned assessment period, the Appellate Authority is directed to take up the Appeal on its file and shall decide and dispose of the same on its merits and in accordance with law. No costs. Consequently, connected Miscellaneous Petition is closed.

09-04-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
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To
The State Tax Officer
(Formerly known as Commercial Tax officer)
O/o The Assistant Commissioner (ST) VANAGARAM: PONNAMALLEE KANCHEEPURAM,
4/109, Integrated Commercial Taxes Building,
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KRISHNAN RAMASAMY J.

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