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W.P.No.5486 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.5486 of 2022

and

W.M.P.No.5569 of 2022

M/s.Govardhan Granites and Tiles Sanitization
Rep. by Proprietor Smt.Yogananda Samundhi
D.No.4/220 E, 5th Shop, Vikaramasimedu Village,
Varandagal Panchayat K.V.Kuppam Taluk,
Vellore – 632 055.

.. Petitioner

Vs.

1. The Union of India,
Ministry of Finance Rep. by Secretary
Ministry of Finance (Revenue)
Government of India No.128-A
/North Block New Delhi-110 001.
2. The State of Tamilnadu
Rep. by the Principal Secretary to Central Excise and Customs
No.26 GST Bhawan, 1 Uthamar Gandhi Road
Thousand Lights West, Nungambakkam, Chennai.
3. The Chief Commissioner,
Commissioner of GST and Central Excise
Chennai-III Annexe Building No.26/1
Mahatma Gandhi Road, Nungambakkam,
Chennai- 600 034.
4. The Deputy Commissioner of Central Excise
Vellore Division Central Revenue Buildings
Barrack Maidan Officers Line, Vellore-632 001.



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5. The Superintendent
GST and Central Excise Katpadi Range
Vellore-632 001.

...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus directing the fifth respondent to consider and pass orders on petitioner's letter dated 10.02.2022 seeking 3 months' time to rectify and settle the mismatch in the reconciliation of accounts of GSTR-1 and GSTR-3B as per the impugned notice of the 5th respondent

For Petitioner : Mr.M.Chandra

For Respondent : Mr.Rajendran Raghavan
Senior Standing Counsel

Order

This Writ Petition is filed seeking for a direction on the fifth respondent to consider and pass orders on the petitioner's letter dated 10.02.2022 seeking 3 months' time to rectify and settle the mismatch in the reconciliation of accounts of GSTR-1 and GSTR-3B as per the impugned notice of the 5th respondent.



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2. The learned counsel for the petitioner would submit that the petitioner has been issued with a notice dated 21.01.2022 from the fifth respondent stating that there was a mismatch in liability declared in GSTR-1 and GSTR-3B for the period from March, 2021 to October, 2021; that in response to the said notice, the petitioner sent a letter dated 10.02.2022, thereby, requesting the fifth respondent to grant three months' time to submit GSTR-1 and GSTR-3B returns to reconcile the mismatch if any and also to permit the petitioner to pay the amounts finalized in installments, however, as on the date, the said letter has not evoked any response, hence, the present Writ Petition seeking for aforesaid relief.

3. The learned Senior Standing Counsel for the respondent-GST Department would submit that the letter made by the petitioner would be considered and appropriate orders would be passed within the time as prescribed by this Court.

4. In view of the submission made by the learned Standing Counsel for the respondent-GST Department and considering the limited scope of the



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prayer, sought for by the petitioner, in this Writ Petition, this Court, without expressing any view with regard to the merits of the contentions putforth by the petitioner either in the Writ Petition or in the letter, is of the view that, suffice it to direct the fifth respondent to consider and dispose of the petitioner's letter in a time bound manner.

5. Accordingly, the Writ Petition is disposed of with a direction to the fifth respondent to consider the representation made by the petitioner dated 10.02.2022 and dispose of the same as early as possible, preferably, within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

11.06.2025

sd

Index : yes/no

Neutral Citation : yes/no

To

1. The Union of India,
Ministry of Finance Rep. by Secretary
Ministry of Finance (Revenue)

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Government of India No.128-A
/North Block New Delhi-110 001.

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2. The State of Tamilnadu
Rep. by the Principal Secretary to Central Excise and Customs
No.26 GST Bhawan, 1 Uthamar Gandhi Road
Thousand Lights West, Nungambakkam, Chennai.
3. The Chief Commissioner,
Commissioner of GST and Central Excise
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Krishnan Ramasamy,J.,

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