IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.07.2025

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.22172 of 2025
and
W.M.P.No.24961 of 2025

Tvl.Suyambulingam Stores
(Legal Name: Chitravel Saravanakumar),
No.97, College Road,
Chennai, Kancheepuram.
Tamil Nadu - 600 061. ...Petitioner

Vs.

The Deputy State Tax Officer-1 (FAC),
Nanganallur Assessment Circle,
Station No.571, Integrated Commercial
Taxes and Registration Department,
(South Tower),
Room No.224, 2nd Floor,
Annasalai, Nandanam,
Chennai - 600 035. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records pertaining to the proceedings of the impugned order dated 25.02.2025 bearing GSTIN: 33AZQPS5879L1Z9 / 2020-2021 passed by the respondent herein and quash the same.

For Petitioner : Mr.R.Krishnamurthy

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

O R D E R

This Writ Petition has been filed by the petitioner to quash the impugned order dated 25.02.2025 passed by the respondent.

2. The first issue is relating to the excess claim of ITC availed in GSTR-3B compared to the tax on inward supplies declared by the suppliers; the second one is ITC to be reversed on non-business transactions and exempt supplies; the third one pertains to under declaration of ineligible ITC and the fourth one is the late fee. The learned counsel for the petitioner would submit that in the present case, the reply was filed by the petitioner, but the same was not considered in a considerable manner and hence, they are not liable to pay any amount.

3. By referring to the order passed by this Court in W.P.No.6845 of 2024 dated 14.02.2025, it is submitted by the learned counsel for the petitioner that the said case is pertaining to Section 16(4) of the CGST Act and the respondent was also accepted the same but, in the present case, the respondent categorically submitted that the issue does not pertain to Section 16(4) of the CGST Act, but it is otherwise the wrongful availability of ITC.

4. As rightly contended by the respondent, the present case is not pertaining to Section 16(4) of the GST Act and it is with regard to the wrongful availment of ITC. The petitioner has already filed a detailed reply in respect of the said allegations.

5. According to the petitioner, the said reply was not considered by the respondent in a proper perspective. However, a perusal of the impugned order would show that the respondent had duly considered the aforesaid reply while passing the impugned order and hence, this Court finds no fault on the part of the respondent. If the petitioner is still aggrieved over the impugned assessment order, it is up to the petitioner to convince the Appellate Authority on the said ground by way of filing an appeal against the assessment order.

6. For all the reasons stated above, this Court is not inclined to entertain the present petition. Accordingly, this Writ Petition stands dismissed. No costs. Consequently, the connected Miscellaneous Petition is also closed.

30.07.2025

Speaking order / Non-Speaking order
Index : Yes / No
Neutral Citation : Yes / No

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To

The Deputy State Tax Officer-1 (FAC),
Nanganallur Assessment Circle,
Station No.571, Integrated Commercial
Taxes and Registration Department,
(South Tower),
Room No.224, 2nd Floor,
Annasalai, Nandanam,
Chennai - 600 035.

KRISHNAN RAMASAMY, J.,

sri

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