IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 10.06.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.24904 & 24913 of 2024

W.M.P.Nos.27253,27254, 27259 and 27260 of 2024

Tvl.R.K.S Agencies
Rep by its Proprietor
Mr. Ramasamy Venkatachalam
301/4D Akkampettai Salem Main Road
Sankari Salem-637 301.
..Petitioner in both Wps.

Vs.

The Assistant Commissioner (State Taxes)
Sankari Assessment Circle 1st Floor
Tiruchengode Road RDO complex
Sankari- 637 301. ...Respondent in both W.Ps.

Prayer in W.P.No.24904 of 2024 :-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the impugned show cause notice in Form GST DRC - 01 dated 18/05/2024 having Reference No.ZD330524142756C for the tax period from April 2019 to March 2020 issued by the Respondent and quash the same insofar as it relates to the issue of difference in input tax credit of CGST and SGST between Form GSTR-3B and Form GSTR-2A and direct the respondent to take cognizance of the input tax credit indicated in Table

6B and Table 8B of Form GSTR-9 as input tax credit availed by the petitioner for the F.Y.2019-20.

Prayer in W.P.No.24913 of 2024 :-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the impugned show cause notice in Form GST DRC-01 dated 18/06/2024 for the F.Y.2021-22 having Reference No.ZD330624157242M issued by the respondent and quash the same in so far as it relates to the issue of difference in input tax credit of CGST and SGST between Form GSTR-3B and Form GSTR-2A and direct the respondent to take cognizance of the input tax credit indicated in Table 6B and Table 8B of Form GSTR-9 as input tax credit availed by the petitioner for the F.Y.2021-22and/or pass.

For Petitioner in both W.Ps. : Mr.S.Anandh

For Respondent in both W.Ps. : Mr.V.Prashanth Kiran
Government Advocate (T)

COMMON ORDER

When the Writ Petitions are taken up, Mr.V.Prashanth Kiran, learned Government Advocate for the respondent would submit that the prayer sought for in both Writ Petitions have become infructuous, inasmuch as, subsequent to the filing of these Writ Petitions, assessment orders have already been passed by the respondent.

2. In view of the above submission, both the Writ Petitions are dismissed as infructuous. No costs. Consequently, connected Miscellaneous Petitions are closed.

10.06.2025

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Index : yes/no
Neutral Citation : yes/no

To

The Assistant Commissioner (State Taxes)
Sankari Assessment Circle 1st Floor
Tiruchengode Road RDO complex
Sankari- 637 301.

Krishnan Ramasamy,J.,

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W.P.Nos.24904 & 24913 of 2024

10.06.2025