DATED: 05-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 121 of 2024
and
W.M.P.No.131 of 2024
and
W.M.P.No.6142 of 2024

1. M/s. Keerthana Traders
Represented By Its Proprietrix,
Tmt. Rani Ramesh, 30-b Venkatraman
Street, Nagarasampatti, Krishnagiri 635
204

Petitioner(s)

Vs

1. The State Tax Officer (FAC)
Krishnagiri II Circle,
Krishnagiri 635 204

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the connected records pertaining to the impugned proceedings of the Respondent herein made in reference No. 33AONPR2397J1ZC/2017-18 dated 20/06/2023 and QUASH the same as illegal and consequently directing the Respondent herein pass an order afresh after considering the petition dated 4-10-23 filed by the petition under Section 161 of TNGST Act before the Respondent herein, or passing any other order or orders deem fit in the circumstances of the case and thus render justice.

For Petitioner(s): Mr.Manoharan S Sundaram

For Respondent(s): M/s.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this writ petition is being disposed of.

2. In this petition, the petitioner has challenged the impugned order dated 20.06.2023 and the order dated 08.12.2023 passed in response to the application filed under Section 161 of the Act on 04.10.2023, to rectify the order dated 20.06.2023.

3. The limitation for filing an appeal against the order dated 20.06.2023,

even within the condonable period of limitation, expired on 19.10.2023. However, the limitation for filing an appeal against the rectification order dated 08.12.2023 would have expired only on 07.03.2024. The present writ petition has been filed by the petitioner on 22.12.2023.

4. It is the case of the petitioner that there was an incorrect reporting of entries in GSTR-9 filed by the petitioner, which resulted in a discrepancy, and consequently, the petitioner was made liable to pay tax under the Reverse Charge Mechanism, indeed the petitioner had not received any supply on which tax was payable under the Reverse Charge Mechanism.

5. A reading of the order dated 08.12.2023 indicates that there is no discussion in the order passed by the respondent rejecting the application for rectification of the order dated 20.06.2023.

6. Considering the fact that the writ petition has been filed on 22.12.2023,

though beyond the statutory period prescribed for filing an appeal under Section 107 of the respective GST enactments had expired, the case is remitted back to the respondent to pass final orders on merits, as expeditiously as possible, subject to the petitioner depositing 10% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 18.04.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 20.06.2023 as an addendum to the Show Cause Notice dated 18.04.2023.

8. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, if any attachment of the bank account of the Petitioner shall also

stand automatically raised/vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

05-11-2025

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

To

1.The State Tax Officer (fac)
Krishnagiri Ii Circle,
Krishnagiri 635 204

C.SARAVANAN, J.

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