BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11883 of 2025
and
W.M.P.(MD)No.8780 of 2025

Tvl. Sri Akilan Blue Metals,
Rep. by its Proprietor Boopathi Rajan,
No.30A, PT Rajan 4th Street,
Sonaiyar Kovil Street,
Narimedu, Madurai - 625 002. ... Petitioner

-vs-

The Deputy State Tax Officer - II,
Chokkikulam Assessment Circle,
Madurai. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order vide Ref. No.ZD330424182634E, dated 24.04.2024, on the file of respondent and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2018-2019.

For Petitioner	:	Mr.Raja.Karthikeyan
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 24.04.2024, for the year 2018-2019.

2. The learned counsel appearing for the petitioner submits that the assessing authority sought to fix the mismatch between GSTR-2A and GSTR-3B for the assessment year 2018–2019. However, the relevant statutory provision permitting reversal of Input Tax Credit (ITC) on account of such mismatch came into force only on 01.01.2022. Therefore, the reversal of ITC for the discrepancies between GSTR-2A and GSTR-3B for the assessment year 2018–2019 is without authority of law and hence, not sustainable.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the petitioner is having an appeal remedy before the Deputy Commissioner (ST) (GST Appeal), Madurai, under Section 107 of the TNGST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (ST) (GST Appeal), Madurai, under Section 107 of the TNGST Act, 2017, this writ petition is disposed of, with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the appeal. In the event, if any appeal is filed within a period of two weeks from the date of receipt of a copy of this order, the same shall be entertained by the appellate authority without reference to the period of limitation and disposed of in accordance with law, within a period of four months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

25.04.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

The Deputy State Tax Officer - II,
Chokkikulam Assessment Circle,
Madurai.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.11883 of 2025

25.04.2025