



W.P.(MD).No.17911 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 02.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.17911 of 2025 and
W.M.P(MD) No.13707 of 2025

M/s.Sri Arbutham Printers,
represented by its Proprietor S.Duraipandi
GSTIN 33AJOPD3796P2ZH,
3, Sri Ramakrishnan Nagar 2nd Street,
Kayathiri Extension, Thiruppalai,
Madurai – 625 014.

... Petitioner

Vs.

The Deputy State Tax Officer (ST),
Chokkikulam Assessment Circle,
Commercial Taxes Buildings, Madurai.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN- 33AJOPD3796P2ZH / 2020-21 dated 15.02.2025 by the Respondent for the assessment year 2017-18 under section 73 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and further direct the respondent to redo the assessment after affording due opportunity to the petitioner within the time as stipulated by this Court.



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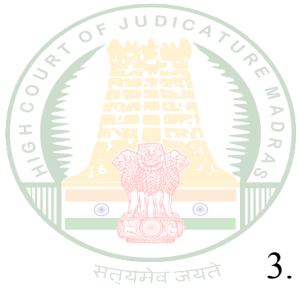
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For Petitioner : Mr.Sudalai Muthu.N
For Respondent : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned counsel for the respondents.

2. The petitioner had wrongly availed input tax credit on motor vehicle (car), which was purchased in December, 2020. On coming to know that the petitioner had wrongly availed the input tax credit, the petitioner has also reversed the same within the same assessment year as evident from From GSTR 3B filed for the month of March on 21.04.2021. The petitioner has now suffered by the impugned assessment order, dated 15.02.2025 for the assessment year 2020-2021 pursuant to notice issued in the Form GST DRC 01, dated 08.02.2024. The petitioner had not replied to the said notice and that suffered by the impugned order, in which, not only the amount has been demanded but also penalty and interest also levied.

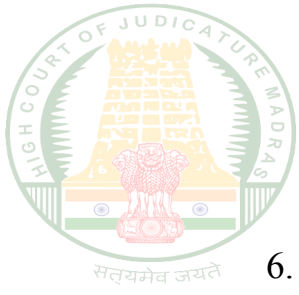


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3. It is the case of the petitioner that despite having reversed the credit in GSTR-3B dated 21.04.2021 for the month of March, the impugned order has been passed.

4. The learned counsel for the respondent would submit that the petitioner has an alternative remedy by way of filing an appeal before the appellate authority, since the petitioner has left over the right by not filing the reply to the said notice, dated 08.02.2024.

5. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondents, this Writ Petition is disposed of at the time of admission. The petitioner deserves a chance to explain the case considering the fact that the petitioner had reversed the input tax credit, in the GSTR 3B, dated 21.04.2021 filed for the period March 2021, which was wrongly availed during December, 2020 on purchasing of the car by the petitioner.



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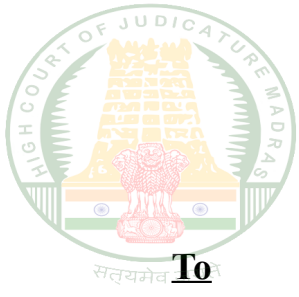
6. Considering the above, the impugned order shall stand quashed and the case is remitted back to the respondents to pass a fresh order. Impugned order stands quashed shall be treated as addendum to the show cause notice dated 08.02.2024 issued in Form GST DRC 01. The respondent shall endeavor to pass a final order on merits subject to the petitioner filing a reply within a period of 30 days from the date of receipt of copy of this order. In case the petitioner fails to co-operate with the respondents, the respondents are at liberty to proceed the case against the petitioner as if this Writ Petition was dismissed.

7. With the above direction, this Writ Petition is disposed of. Consequently connected Miscellaneous Petition is closed. No costs.

02.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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To

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The Deputy State Tax Officer (ST),
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C.SARAVANAN, J.

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