IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.11641 of 2023

Dot Com Infoway Limited,
Represented by its Senior Vice President,
Account and Finance Mr.TSP,Shanmuga Raja,
K-48, Anna Nagar East,
Chennai 600 102.

..Petitioner(s)

Vs

1. The Joint commissioner of GST (Appeals – I),
26/1, Mahatma Gandhi Road Nungambakkam,
Chenani 600 034.

2. The Superintendent of Central GST and
Central Excise,
Purasawalkam Range I, Chennai North
Commissionerate, 1st Floor, Newry Towers,
No.2054-I, 12th Main Raod, II Avenue,
Anna Nagar, Chennai 600 040.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records in Order-in-Appeal No.301-302/2022(GSTA-I)(JC) dated 11.10.2022 in Ref to DIN: 20221059KT0000777F5B and quash the said order as arbitrary and illegal.

For Petitioner(s): Mr.Joseph Prabakar

For Respondent(s): Mr.S.R.Sundar,
Senior Standing Counsel

ORDER

An appellate order dated 11.10.2022 is assailed in this writ petition insofar as it pertains to two issues.

2.Adverting to the appellate order, learned counsel for the petitioner submits that the order pertains to the assessment period 2017-2018. During such period, he submits that several tax payers had issues relating to the mismatch between the GST availed of and utilised and particulars incorporated in the auto-populated GSTR-2A. Because the liability was imposed entirely on account of such mismatch, learned counsel submits that the petitioner should be provided another opportunity to avail of the benefits of Circular No.183/15/2022-GST. Turning to the second issue pertaining to availment of Input Tax Credit (ITC) for supplies received at unregistered premises, learned counsel submits that the premises at Madurai was included as an additional place of business on 01.04.2021. Learned counsel refers to and relies upon the judgment of the Division Bench of this Court in *Commissioner of GST and Central Excise, Chennai v. Pay Pal India Pvt. Ltd., 2020 (39) G.S.T.L. 261 (Mad)* for the proposition that CENVAT credit may be availed of even if the supplies were to be received at unregistered premises.

3.In response to these contentions, Mr.S.R.Sundar, learned Senior Standing Counsel, referred to the notes on submission handed over by him. In particular, he relies on Section 31 of applicable GST statutes read with Rule 46(d)&(e) to contend that ITC cannot be availed of unless an appropriate tax invoice is issued by the supplier concerned. In the case on hand, he submits that the supplier's invoice show the Madurai address which was not registered either as the principal place of business or as an additional place of business. As regards the ITC not being reflected in GSTR-2A, he submits that the requirements of Section 42 read with Rule 69 were applicable even during the relevant period.

4.The petitioner made a pre-deposit of 10% of the disputed tax while filing an appeal before the appellate authority. The matter relates to the initial period of implementation of GST laws. After taking note of difficulties faced by tax payers in relation to ITC not being reflected in GSTR-2A, Circular No.183, dated 27.12.2022, was issued. From the order-in-original and the appellate order, it appears that the primary reason for imposing tax liability was that the ITC availed of and utilized by the petitioner was not duly reflected in the GSTR-2A. As regards the second issue relating to supplies being received at Madurai, the records show that said premises was registered subsequently as an additional place of business. In these circumstances, reconsideration is warranted subject to putting the petitioner on terms. On instructions, learned counsel for the petitioner agrees to remit an additional 10% as a condition for remand.

5.Subject to an additional 10% of the tax demand under the order-in-original being remitted within thirty days from the receipt of a copy of this order in relation to the two issues discussed above, the order-in-original and the appellate order are set aside partly only insofar as said two issues are concerned and the matter is consequently remanded to the original authority for reconsideration on these issues. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued on these two issues within three months from the date of remittance of the additional 10% of tax demand.

6.The writ petition is disposed of on the above terms. There shall be no order as to costs.

30-06-2026

Index:No
Speaking order
Neutral Citation:No
hvk

To

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SENTHILKUMAR RAMAMOORTHY, J.

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