



IN THE HIGH COURT OF JUDICATURE AT MADRAS DATED: 25.06.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

<u>Writ Petition No.15789 of 2024</u> and W.M.P.Nos.17201 & 17203 of 2024

Veeran Mehhta Prop. Bombay Hardware Syndicate, (GSTIN 33AFXPM9529C1Z1), 32, Sembudoss Street, Chennai- 600001.

.. Petitioner

-VS-

Deputy Commercial Tax Officer/
Deputy State Tax Officer,
Broadway Assessment Circle,
32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road, Chennai-600 003. Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records of the respondent in Ref No.ZD330124094370R and quash the order dated 22.01.2024 passed therein.

For Petitioner : Ms.Hema Muralikrishnan

For Respondent: Mr.V.Prashanth Kiran, Govt. Adv. (T)





ORDER

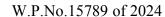
An order dated 22.01.2024 is challenged in this writ petition.

- 2. The petitioner states that the GSTR 3B return for January 2018-2019 was filed by correctly reflecting the outward taxable supplies and, in particular, the IGST value thereof as Rs.4,17,577/-. The petitioner further states that inadvertently, while filing the GSTR 1 statement belatedly for January 2019, the return was filed by specifying that it is for July in the assessment period 2019-2020 instead of January for the assessment period 2018-2019. Since the impugned order was on the basis of the GSTR 1 statement, the petitioner filed a rectification petition dated 01.06.2024. The present writ petition was filed because the petitioner is threatening recovery action based on the impugned order dated 22.01.2024.
- 3. Learned counsel for the petitioner referred to the relevant GSTR 3B return and the GSTR 1 statement and pointed out that the tax proposal was confirmed entirely on account of not appreciating the inadvertent error



committed by the petitioner. She further submits that the rectification WEB Copetition has not been disposed of till date.

- 4. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondent. He submits that the rectification petition would be disposed of within a reasonable time.
- 5. The petitioner has placed on record the GSTR 3B return for January in the assessment period 2018-2019. The GSTR 1 statement purportedly for July in the assessment period 2019-2020 is also on record. The outward taxable value pertaining to IGST in these two documents tallies. The petitioner also placed on record the tax liability comparison report from the GST portal. This document also indicates an excess in liability when the GSTR 3B and GSTR 1 statement are compared. Such excess is Rs.4,17,577/-. In these circumstances, a *prima facie* case is made out for consideration of the rectification petition. Since such petition is pending, it is just and appropriate that the same be disposed of expeditiously.





6. For reasons set out above, W.P.No.15789 of 2024 is disposed of

WEB Cowithout any order as to costs by directing the respondent to consider and dispose of the rectification petition dated 01.06.2024 within three months from the date of receipt of a copy of this order. Until such petition is disposed of, the respondent is restrained from initiating recovery or coercive measures pursuant to the order in original. Consequently, connected miscellaneous petitions are closed.

25.06.2024

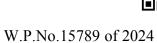
Index: Yes / No Internet: Yes / No

Neutral Citation: Yes / No

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To

Deputy Commercial Tax Officer/
Deputy State Tax Officer,
Broadway Assessment Circle,
32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road, Chennai-600 003.





SENTHILKUMAR RAMAMOORTHY,J

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