

2024 (85) G.S.T.L. 386 (Mad.)

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Senthilkumar Ramamoorthy, J.

BHANDARI STEELS LTD.

Versus

ASSISTANT COMMISSIONER (ST), CHENNAI

W.P. No. 10753 of 2024 and W.M.P. Nos. 11837 & 11838 of 2024, decided on 25-4-2024

Demand - Tax or ITC not involving fraud, etc. - Turnover mismatch in returns - Rectification of order - Assessee had filed application for rectification of order-in-original - *HELD* : From perusal of impugned order and rectification application, it appeared that assessee had enclosed relevant documents in an endeavour to reconcile differences - Thus it would be just and proper that rectification application be considered expeditiously - Section 73 of Central Goods and Services Tax Act, 2017 - Section 73 of Tamil Nadu Goods and Services Tax Act, 2017. *[paras 4 and 5]*

Petition disposed of in favour of assessee

REPRESENTED BY : Shri R. Swarnavel, for the Petitioner.

Shri T.N.C. Kaushik, AGP (T), for the Respondent.

[Order]. - An order-in-original dated 28-12-2023 is challenged in this writ petition. Proceedings were initiated against the petitioner by issuing show cause notice dated 19-4-2023. Such show cause notice was replied to on 12-6-2023 and the impugned order was issued thereafter on 28-12-2023. The present writ petition was filed after filing an application for rectification of the order-in-original.

2. Learned Counsel for the petitioner submits that proceedings in respect of all alleged discrepancies except two discrepancies were dropped under the order-in-original. As regards the two discrepancies in respect of which the tax proposal was confirmed, he submits that the petitioner was unable to submit relevant documents at that juncture. By referring to the rectification application, he points out that the statement of reconciliation of the difference in turnover as between the profit and loss account and the GSTR-2A and the reconciled difference in turnover between the GSTR-9 and GSTR-3B returns were enclosed with the rectification application. Although the order-in-original is challenged, he submits that the respondent may be directed to dispose of the rectification application expeditiously.

3. Mr. T.N.C. Kaushik, Learned Additional Government Pleader, accepts notice for the respondent. On instructions, he submits that the rectification application of the petitioner was not uploaded on the portal. If such application is uploaded, he submits that the same would be considered and disposed of within a reasonable time frame.

4. On perusal of the impugned order and the rectification application, it appears that the confirmed tax proposals pertain to discrepancies between the petitioner's turnover as per the

financial statement and the auto populated GSTR-2A as also discrepancies between the petitioner's annual return in Form GSTR-9 and the monthly returns in Form GSTR-3B. From the enclosures to the rectification application, it appears that the petitioner has enclosed relevant documents to endeavour to reconcile the differences. In these circumstances, it is just and appropriate to direct that such application be considered expeditiously.

5. Therefore, W.P. No. 10753 of 2024 is disposed of by directing the respondent to consider and dispose of rectification application dated 26-2-2024 within two months from the date of receipt a copy of this order. In order to facilitate this process, the petitioner is directed to upload a copy of such application on or before 26-4-2024.

6. No costs. Consequently, W.M.P. Nos. 11837 and 11838 of 2024 are closed.