

**MADRAS HIGH COURT Judgments in VAT CST GST**

**by Sampathkumar V V**

**Writ petition:** Petitioner prays for a mandamus directing the respondent to correct GSTR statements for the periods August 2017, November 2017, December 2017 and January 2018. The Court held that this request ought to have been made first before the respondent and observed that this WP is pre-mature and stated that the petitioner is permitted to file a representation seeking the same relief as sought here and pursue the same. **Akshaya Building Solution Vs Commissioner of CGST, Coimbatore, WP No.935 of 2021 DT: 19.01.2021**

**GST Refund:** Petitioner challenges orders rejecting applications for GST refund of Input Tax Credit on account of the inverted tax structure. Petitioner submit that no opportunity was granted prior to passing of the impugned orders. In counter dated 11.12.2020, the respondent states as follows: ‘para 11. I submit that even though the petitioner is eligible for refund, no cash refund can be given as per the Notification No.16/2020-CT dt.23.03.2020 by the Government of India and Notification issued by CT Secretariat, Puducherry in G.O.Ms.No.11, dt.01.04.2020. However, after the clarificatory Circular No.135/ 05 / 2020-GST dated 31.3.2020 issued by the CBIC, the petitioner is eligible for refund and the same will be granted, if he has filed fresh refund application.’ Thus, the Court held that the petitioner may file a fresh claim for refund and the same, as stated in counter, be considered and refund granted as expeditiously as possible, after hearing the petitioner. **M/s.Accent Pharma Vs CTO WP Nos.11675, etc of 2020 DT: 20.01.2021**

**Alternative remedy:** The petitioner has challenged order dt 13.03.2020 for the period 2015-16. Though certain errors have been pointed out in the notices and the impugned order of assessment, these constitutes only questions of fact which this Court is unable to appreciate in the light of there being no reply or objection filed by the petitioner before the AO. The Court has relegated the petitioner to statutory appellate remedy. **M/s. Venus Traders Erode Vs. AC, (ST)(FAC) Brough Road Circle. W.P. No.1447 of 2021 DT: 25.01.2021**

**C declaration forms:** These Writ Petitions are filed seeking a mandamus for issuance of ‘C’ Forms for the interstate purchases of High-Speed Diesel Oil. However, this request has to be addressed to the AO and instead of doing so, the petitioner has directly approached this Court by way of WPs. These Writ Petitions are thus dismissed as premature. **Argunt Aggregates P Ltd Vs AC(CT), Kodumudi Assessment Circle, Karur. W.P. Nos.1378 etc of 2021 DT: 25.01.2021**

**Attachment:** In respect of disputed demand of Rs.1,87,927/-, the Ld Govt Advocate, confirms that there is no order of assessment giving rise to the aforesaid demand. The attachment of bank account on this score is contrary to law. As the amount appears to have been appropriated from the petitioner’s bank account, the same is directed to be refunded to the petitioner within one week from today. **Sunlit Future Vs. STO, Tindivanam, W.P. No.19562 of 2020 DT: 22.01.2021**

**Natural Justice:** Admittedly, the details sought for by the dealer have not been furnished. That Assessing Authority raises an additional ground in the impugned order which matter has not been put to the petitioner in the show cause notices. The impugned order will thus be directed to be treated as a show cause notice and the petitioner will file a reply within a period of four (4) weeks from date of uploading of this order. **Lancor Holdings Limited Vs AC (CT), T.Nagar Assessment Circle, WP Nos.10568 etc of 2020 DATED: 08.01.2021**

**WP filed prematurely:** Petitioner sought a mandamus seeking a direction to the respondents to unblock and make available the credit in the electronic credit register for the purposes of GST and no representation has been made to the appropriate authorities seeking relief and this ought to have been done prior to approaching this Court. This WP is thus closed, granting liberty to the petitioner to approach the appropriate authority seeking relief that would be considered in accordance with law as and when the request is made. **Sree Rajendra Steel vs AC (CT), Moore Market, WP No.280 of 2021 DT: 08.01.2021**

**Reply Not considered:** Though the impugned order in the reference column mentions replies of the petitioner dt 22.05.2014 and 18.03.2020, the order makes a reference only to the first objection and the second appears to have been missed out. In the light of the aforesaid, the impugned order is set aside with directions. **B.S.P. Refineries, Vs AC (ST), Arisipalayam Assessment Circle W.P. No.16601 of 2020 DT: 04.01.2021**

**Delay in filing appeal during Covid 19 period:** Orders of assessment dated 09.03.2020, passed in terms of TNVAT Act, 2006. It is prayed that petitioners may be permitted to file a statutory appeal challenging the impugned order. Limitation stands extended by series of judgments of the Supreme Court, such as, order dated 23.03.2020 in SMW(C) No.3 of 2020, titled as "In Re: Cognizance for Extension of Limitation". Hence, the petitioner is permitted to file an appeal/application for rectification, within two weeks from today, subject to all other statutory compliances including payment of statutory redeposit. **Tvl.Sun Shine Solutions, Vs. STO, O/o The AC (ST) (Investigation), Erode. W.P. Nos.1574 etc of 2021 DT: 29.01.2021**

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