

HC: Direction to File Revision Petition – ITC Mismatch Dispute

CA Prakash Chandra Jain

P.O. Brajrajnagar
Odisha- 768216
Cell: 94375-41690 / 70087-12242
Email: prakashchjain@yahoo.co.in



REFER THE DECISION OF THE HON'BLE MADRAS HIGH COURT IN THE CASE OF

**Dhanalakshmi Srinivasan Sugars Pvt. Ltd. vs State Tax Officer (ST),
Nanguneri - Madras High Court (2024) 21 CENTAX 437**

FACTS:

Dhanalakshmi Srinivasan Sugars Pvt. Ltd. received a notice due to differences between GSTR-3B and GSTR-2A.

The assessee submitted a reply, explaining the position with supporting documents.

The tax authorities disregarded the explanation and confirmed the demand, holding that the assessee's claim was incorrect.

Hon'ble High Court Judgement:

The Madras High Court observed that once the authority passes an order after considering the assessee's reply, the proper remedy is not writ jurisdiction but to seek revision under Section 161 of the CGST Act.

The court directed the assessee to file a revision petition within 30 days, and the authority was instructed to consider the revision petition on merits.