



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21565 of 2026
and WMP.Nos.23349 & 23353 of 2026**

Srinivasa Steel Products LLP
Represented by its Partner Aditya Bansal,
No. 1, Nolambur Road, Ayanambakkam,
Chennai-600 095.

..Petitioner

Vs

State Tax Officer
Nolambur Assessment Circle,
No. 303, Varadharajapuram,
Nazarathpet, Chennai-600 123.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records in GSTIN No.33ADUFS7394A1ZO/2021-22 on the file of the Respondent and quash the impugned order dated 14-10-2025 for the FY 2021-22 as arbitrary.

For Petitioner:

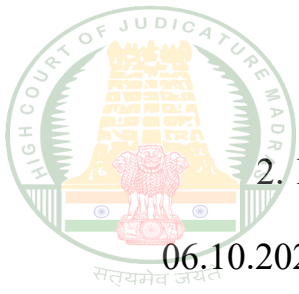
Mr. Kabil Dev S

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

A *suo motu* rectification order dated 14.10.2025 is assailed in this writ petition on the ground of breach of principles of natural justice.



2. Learned counsel for the petitioner submits that order in original dated 06.10.2025 was *suo motu* rectified by the impugned order without providing a personal hearing to the petitioner.

3. Mr. R. Sethu Prabakaran, learned Government Counsel (Tax), submits that the order in original contained clerical or typographical errors, which were corrected in the rectification order. He also submits that the rectification order is in line with the show cause notice preceding the original assessment order.

4. The third proviso to Section 161 of applicable GST statutes reads as under:

“Provided also that where such rectification adversely affects any person, the principles of natural justice shall be followed by the authority carrying out such rectification. ”

As can be seen from the above, principles of natural justice are required to be followed if the rectification were to adversely affect any person. In the case at hand, it appears that the rectification order was adverse to the tax payer. The interest of justice would be sub-served if such order were to be treated as a show cause notice by reading the same with the show cause notice dated 14.06.2025. The petitioner is permitted to respond thereto within thirty days from the date of receipt of a copy of this order. Thereafter, after providing a personal hearing to



the petitioner, a fresh order shall be issued in accordance with law, within three months from the date of receipt of the petitioner's reply to the show cause notice.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

02-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

State Tax Officer
Nolambur Assessment Circle,
No. 303, Varadharajapuram,
Nazarathpet, Chennai-600 123.



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WP No. 21565 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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