



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.04.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

Writ Petition No.8457 of 2022

Arunnachala Impex Private Limited
Rep.by its Managing Director
S.Kalaivani, No.192/237,
Thambu Chetty Street
Parrys, Chennai 600 001.

...Petitioner

-Vs-

The Nodal Officer
Office of the Principal Commissioner
of GST and Central Excise, GST Bhawan
No.26/1, Mahatma Gandhi Road
Chennai 600 034.

...Respondents

Prayer : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus to direct the respondent to dispose of their representation dated 25.02.2022 in a time framed manner.

For Petitioner : Mr.N.Murali

For Respondents : Mr.Rajinish Pathiyil
Senior Panel Counsel

O R D E R

The prayer sought for herein is for a Writ of Mandamus to direct the respondent to dispose of their representation dated 25.02.2022 in a time framed manner.

2.The petitioner is a dealer under the GST regime. When the GSTR-1 was filed there was an error occurred and in order to rectify the same, the petitioner sought for permission to rectify. Accordingly, he has given a representation on 25.02.2022 to the respondent to permit him to rectify it so that he can avail or utilize the input tax credit to the extent of Rs.60,98,858/-.The said representation since has not been considered either way, the petitioner has moved this writ petition seeking a writ of mandamus with the aforesaid prayer.

3. Heard Mr.N.Murali learned counsel for the petitioner who



having reiterated the same, seeks the indulgence of this Court to issue a direction to the respondent to consider the representation of the petitioner on merits within a time frame that may be stipulated by this Court.

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4. Considering the said submission made by both sides and taking into account the innocuous nature of the prayer sought for herein, this Court is inclined to dispose of this writ petition with the following order.

"That the respondent is hereby directed to consider the representation of the petitioner dated 25.02.2022 and decide the same within a period of four weeks from the date of receipt of a copy of this order, on merits and in accordance with law."

5. With the above direction, this writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

KST

To

The Nodal Officer
Office of the Principal Commissioner
of GST and Central Excise, GST Bhawan
No.26/1, Mahatma Gandhi Road
Chennai 600 034.

+1cc to Mr.Rajinish Pathiyil, Advocate, S.R.No.25964

+1cc to Mr.N.Murali, Advocate, S.R.No.25999

W.P.No.8457 of 2022

MG(CO)
RGA(24/05/2022)