**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 07.09.2023

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.26144 of 2023
and
W.M.P.Nos.25540 and 25541 of 2023

M/s.S.P.S.Lac World,
Represented by its Partner
New No.49, Old No.23,
Iyyah Mudali Street, Chintadaripet,
Chennai - 600 002. ... Petitioner

Vs.

Assistant Commissioner (ST),
Chintadripet Assessment Circle,
Chennai - 600 006. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the assessment proceedings for the year 2017-2018 in GSTIN : 33AAPFS9629G1ZP/2017-2018 dated 06.07.2023 and to quash the impugned order passed therein and to direct the respondent to pass fresh orders for the period of 1st July 2017 to 31st March 2018 under CGST & SGST Acts without considering the sales figures as per balance.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.C.Harsharaj
Additional Government Pleader

**ORDER**

Mr.C.Harsharaj, learned Additional Government Pleader takes notice on behalf of the respondent.

2. The petitioner has challenged the impugned Assessment Order in GSTIN : 33AAPFS9629G1ZP dated 06.07.2023 passed by the respondent for the Assessment Year 2017-2018.

3. The aforesaid order itself is a rectification order passed by the respondent *suo motu* pursuant to an order dated 04.07.2023.

4. The learned counsel for the petitioner would submit that the petitioners' representation dated 06.05.2023 has not been considered and therefore, the impugned Assessment Order rectifying the earlier order dated 04.07.2023 was liable to be interfered with.

5. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

6. If the petitioner is so aggrieved by the impugned Assessment Order dated 06.07.2023 *suo motu* rectifying the order dated 04.07.2023, it is open for the petitioner to file a rectification application under section 161 of the Tamil Nadu Goods and Services Tax (TNGST) Act, 2017.

7. The petitioner shall file such application within a stipulated period specified under Section 161 of TNGST Act, as expeditiously as possible. As and when the application is received by the Office of the respondent, the respondent shall endeavour to pass appropriate orders on merits and in accordance with law after hearing the petitioner.

8. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

**07.09.2023**

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

gvn/arb

**C.SARAVANAN, J.**

gvn/arb

To

Assistant Commissioner (ST),
Chintadripet Assessment Circle,
Chennai - 600 006.

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