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W.P.No.33288 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.11.2023

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.33288 of 2023**  
**and**  
**W.M.P.No.33036 of 2023**

Sevathan Poongodi

... Petitioner

**Vs.**

The State Tax Officer,  
Harur Assessment Circle,  
Harur.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondent to consider the petition dated 16.06.2023 filed under Section 161 of TNGST Act, 2017 after affording personal hearing to the petitioner.

For Petitioner : Mr.B.Raveendran

For Respondent : Ms.Amirta Poonkodi Dinakaran,  
Government Advocate

**ORDER**

This writ petition has been filed to direct the respondent to consider the rectification application filed by the petitioner dated 16.06.2023.



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2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that at the time of e-filing, the petitioner had wrongly claimed the ITC for a sum of Rs.32,18,292/- instead of a sum of Rs.32,182.92. Due to the said inadvertence, the impugned order was passed based on the wrongly entered value and hence, a rectification application was filed by the petitioner. However, the said rectification application was not considered by the respondent. Hence, this writ petition.

4. In reply, the learned counsel appearing for the respondent would fairly submit that the said rectification application dated 16.06.2023 filed by the petitioner will be considered within a period of 2 weeks.

5. Heard the submissions made by the learned counsel for the



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petitioner and the respondent and also perused the materials available on records.

6. In view of the above, this Court directs the respondent to consider the rectification application dated 16.06.2023 filed by the petitioner and dispose of the same in accordance with law within a period of two weeks from the date of receipt of copy of this order.

7. With the above direction, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

**27.11.2023**

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The State Tax Officer,  
Harur Assessment Circle,  
Harur.



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**KRISHNAN RAMASAMY.J.,**

nsa

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**27.11.2023**