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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.09.2023

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No.21393 of 2023
and
W.M.P(MD)No.17798 of 2023

M/s.Cherry Retail Represented by its Partner,
S.Kirubakaran,

... Petitioner

Vs.

1. The Assistant Commissioner of CGST and Central Excise,
Madurai II Division,
Central Revenue Building,
V.P.Rathinasamy Nadar Road,
Bibikulam,
Madurai-625 002
2. The Superintendent of CGST and Central Excise,
Madurai II Division,
Central Revenue Building,
V.P.Rathinasamy Nadar Road,
Bibikulam,
Madurai-625 002

... Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the Respondent to consider the Petitioner's Rectification Application, dated 24.06.2023 to rectify the order No.MAD-ST-ASC-160/2022, dated 11.11.2022 and pass an appropriate order taking into consideration Section 74 of Finance Act 1994, within time frame as may be fixed by this Court and consequently direct the 2nd Respondent to withdraw the Letter, dated 01.06.2023 issued by the 2nd Respondent.

For Petitioner : Mr.S.Venkatasubramaniyan

For Respondents : Mr.R.Nandakumar,
Senior Panel Counsel, assisted by
M/s.S.Ragaventhre,
Junior Standing Counsel

ORDER

This writ petition is filed for Writ of Mandamus directing the Respondent to consider the Petitioner's Rectification Application, dated 24.06.2023 to rectify the order No.MAD-ST-ASC-160/2022, dated 11.11.2022 and pass an appropriate order by taking into consideration Section 74 of Finance Act 1994, and consequently direct the 2nd Respondent to withdraw the Letter,



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dated 01.06.2023 issued by the 2nd Respondent.

2. Heard Mr.S.Venkatasubramaniyan, the Learned counsel appearing for the Petitioner and Mr.R.Nandakumar, the Learned Senior Panel Counsel, assisted by M/s.S.Ragaventhre, the Learned Junior Standing Counsel. With their consent, the writ petition is taken up for final disposal at the admission stage itself.

3. The contention of the petitioner is that the petitioner has filed a Rectification Application, dated 24.06.2023, but the respondents have not considered the same.

4. Without going into the merits of the case, this Court simply directing the respondents to consider the petitioner's Rectification Application, dated 24.06.2023 in accordance to law, within a period of six weeks from the date of receipt of a copy of the Order.



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5. Accordingly, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

01.09.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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Note : Issue a copy of order today, on 04.09.2023



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To

1. The Assistant Commissioner of CGST and Central Excise,
Madurai II Division,
Central Revenue Building,
V.P.Rathinasamy Nadar Road,
Bibikulam,
Madurai-625 002

2. The Superintendent of CGST and Central Excise,
Madurai II Division,
Central Revenue Building,
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Madurai-625 002



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S.SRIMATHY, J.

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W.P.(MD)No.21393 of 2023

01.09.2023