IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **20.02.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.4032 of 2024
and W.M.P.No.4356 of 2024

LLM Appliances Pvt Ltd
Represented by its Managing Director,
V.M.Balasubramaniam
No.143, Pudupakkam Village,
Vandalur - Kelambakkam Road,
Kelambakkam - 603 103. ... Petitioner

-vs-

The Additional Commissioner, Central Tax,
Office of the Commissioner of GST & Central Excise
Chennai Outer Commissionerate,
Anna Nagar, Chennai 600 040. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, to direct the respondent to dispose of the rectification application filed on 28.11.2023 by the petitioner after providing the personal hearing.

For Petitioner : Mr.P.Purushotham

For Respondent : Mr.Rajinish Pathyil, Sr. SC

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ORDER

The petitioner seeks a direction for the disposal of rectification application dated 28.11.2023. The petitioner states that an order in original was issued on 29.09.2023 confirming a demand of Rs.1,97,20,851/- along with interest and penalty. On 28.11.2023, the petitioner filed a rectification application under Section 74 of the Finance Act, 1994 seeking rectification by asserting that there are errors apparent on the face of the record. Since such rectification petition was not disposed of, the present writ petition is filed.

2. Learned counsel for the petitioner contends that the order in

original warrants rectification since it contains errors apparent with regard to levy of service tax on goods sales and with regard to the invocation of the extended period of limitation.

3. Mr.Rajinish Pathyil, learned senior standing counsel, accepts notice on behalf of the respondents. He submits that the scope of rectification is limited and that the petitioner should not be permitted to assail the order in original by way of rectification proceedings.

4. Since a rectification application was filed on 28.11.2023, it is just and necessary that the same be disposed of expeditiously.

5. Therefore, without expressing any opinion on the merits of the rectification application, W.P.No.4032 of 2024 is disposed of by directing the respondent to consider and dispose of rectification application dated 28.11.2023 in accordance with law within a maximum period of ***six weeks*** from the date of receipt of a copy of

this order. Before issuing orders, a reasonable opportunity shall be provided to the petitioner. No costs. Consequently, W.M.P.No.4356 of 2024 is closed.

20.02.2024

rna
Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

To

The Additional Commissioner,
Central Tax,
Office of the Commissioner of GST & Central Excise
Chennai Outer Commissionerate,
Anna Nagar, Chennai 600 040.

SENTHILKUMAR RAMAMOORTHY,J

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