



WEB COPY



W.P.No.8926 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.8926 of 2024

R.N.Leather Exports,
Represented by its Proprietor,
Mr.Mohammed Riswan,
No.14, Rangasamy street,
Nagalkeni, Chromepet,
Chennai-600 044.

...Petitioner

Vs.

The Assistant Commissioner, (ST),
Pallavaram Assessment Circle,
Integrated Registration & Commercial Taxes Building,
III floor, Room No.313,
Nandanam, Chennai-600 035.

... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondent to consider the rectification petition dated 28.02.2024 and to rectify the order dated 15.12.2023 passed by the respondent in his proceedings under vide bearing No.GSTIN-33BHCPM8045H1ZE/2017-2018.

For Petitioner : Ms.S.Kanmani Annamalai

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader (T)



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ORDER

A rectification petition dated 28.02.2024 was filed to rectify order dated 15.12.2023. Since such rectification petition was not disposed of, the present writ petition has been filed.

2. Learned counsel for the petitioner submits that the matter relates to discrepancy between the GSTR 3B return and the GSTR 2A auto-populated return. Upon realising the discrepancy, it is stated that the petitioner reversed Input Tax Credit (ITC) to the extent of discrepancy in November 2018. Learned counsel submits that this aspect was not taken into account while issuing order dated 15.12.2023.

3. Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the respondent. He submits that the rectification petition would be considered and disposed of within a reasonable time limit.

4. In view of the submissions, W.P.No.8926 of 2024 is disposed of by directing the respondent to consider and dispose of the rectification petition dated 28.02.2024 within a maximum period of two months from



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the date of receipt of a copy of this order after providing a reasonable opportunity, including a personal hearing, to the petitioner.

5. The writ petition is disposed of on the above terms. There will be no order as to costs.

03.04.2024

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

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To

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SENTHILKUMAR RAMAMOORTHY,J.

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