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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.04.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.9851 of 2024

Roshan Fruits India PvtLtd
Represented by its Managing Director,
Mr.Mir Athar Ali,
NH 66, Thiruvannamalai Road,
Jagadevi
Krishnagiri-635 203.

... Petitioner

-vs-

Assistant Commissioner (ST),
Krishnagiri-II Circle,
Kallukurukki Village,
Collector Office back side,
Krishnagiri District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus directing the Respondent to consider and pass orders in petitioner's rectification petition dated 12.03.2024 for the Assessment year 2018-19.

For Petitioner : Mr.V.Ayyapparaja



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For Respondent : Mr.V.Prashanth Kiran,
Government Advocate (Taxes)

ORDER

The petitioner seeks consideration of rectification petition dated 12.03.2024.

2. Pursuant to proceedings initiated against the petitioner, the assessment order dated 16.09.2023 was issued regarding alleged wrongful avilment of Input Tax credit (ITC). The petitioner filed a rectification petition in respect thereof by pointing out that there is no discrepancy and that the ITC availed of by the petitioner in GSTR 3B returns is duly reflected in the auto-populated 2A. Since such rectification petition has not been disposed of till date, the petitioner seeks disposal thereof.

3. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondent. He points out that the scope of



rectification is confined to errors apparent on the face of record.

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4. The petitioner has placed the rectification petition on record.

In such petition, the petitioner has provided details of available input tax credit as per the GSTR 2A and has reconciled the same with the GSTR 3B returns. In these circumstances, the petitioner is entitled to a direction as prayed for.

5. Therefore, W.P.No.9851 of 2024 is disposed of by directing the respondent to consider and dispose of rectification petition dated 12.03.2024 by a speaking order after providing a reasonable opportunity, including a personal hearing, to the petitioner. The rectification petition shall be disposed of within one month from the date of receipt of a copy of this order. No costs.

15.04.2024

Index : Yes / No

Internet : Yes / No

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Neutral Citation : Yes / No
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SENTHILKUMAR RAMAMOORTHY,J
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To

Assistant Commissioner (ST),
Krishnagiri-II Circle,
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