IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.05.2024

CORAM :

THE HONOURABLE MR. JUSTICE P. B. BALAJI

Writ Petition No. 14011 of 2024
and
WMP.Nos.15193 & 15194 of 2024

Bharatheeyam Security Services,
Represented by its Proprietor,
Hari Prasad T.P.,
Plot No.29, VGP Rajesh Nagar,
1st Main Road, Narayanapuram,
Pallikarani, Chennai - 600 100. .. Petitioner

Versus

1. The State Tax Officer,
   Medavakkam Assessment Circle,
   Integrated Commercial and Registration Building,
   Room No.232, II Floor, Nananam,
   Chennai - 600 035.

2. The Deputy Commissioner (ST) (FAC),
   Tambaram Zone, Room No.516, 5th Floor,
   Integrated commercial Taxes Building,
   Nandanam, Fanepet, Chennai - 600 035.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, call for the records of the first respondent issued in GSTIN: 33AEQPP4517B1ZN/2017-18 dated 30.12.2023 quash the same, and direct the respondent to pass orders on the rectification application filed in ARN:AD330224034178E dated 20.02.2024.

For Petitioner : Mr.R.Kumar

For Respondents : Mrs.SK.Vasanthamala
Government Advocate

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ORDER

The prayer made in this writ petition is to issue a Writ of Certiorarified Mandamus, call for the records of the first respondent issued in GSTIN: 33AEQPP4517B1ZN/2017-18 dated 30.12.2023 quash the same, and direct the respondent to pass orders on the rectification application filed in ARN:AD330224034178E dated 20.02.2024.

2. Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

3. By consent of both sides, this Writ Petition is taken up and disposed of at the stage of admission itself.

4. The grievance of the writ petitioner is that the petitioner has filed an application for rectification of order under Section 161 of Tamil Nadu General Sales Tax Act, 2017 and the same has been uploaded in the portal on

20.02.2024. However without disposal of the rectification application, impugned notice came to be passed on 29.04.2024 and subsequently the bank account have also been attached.

5. Heard both sides. Perused the materials available on record.

6. Considering the submissions made by the learned counsel for the Petitioner, this Court is of the view that the Respondent ought to have disposed of the rectification application before taking coercive steps.

7. In view of the same, I am inclined to pass the following order:

(i) The impugned order dated 30.12.2023 shall be kept in abeyance.

(ii) The Respondent shall pass orders in the rectification application dated 20.02.2024, within a period of four weeks from the date of receipt of a copy of this order and subject to the orders to be passed in the said rectification application, the impugned order shall either stand confirmed or varied.

(iii) The Bank attachment effected on 13.05.2024 shall be raised with immediate effect.

8. With the above directions, this Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

22.05.2024

Index : Yes / No
Internet : Yes / No
av/arr

Note: Issue order copy on 23.05.2024

To

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P. B. BALAJI , J.

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