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W.P.No.17066 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.07.2024

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.17066 of 2024

M/s.Mani Blue Metals & M.Sand,
By its Proprietor R.Malliga,
5/20, Kayirukarankottai,
Karimangalam Post and Taluk,
Dharmapuri District.

... Petitioner

-VS-

The State Tax Officer,
Palacode, Dharmapuri District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the respondent to consider and pass orders on the Rectification Application dated 27.11.2023 filed under Section 161 of CGST Act, 2017 against the order of the respondent passed



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in GSTIN-33MUPM6988M1ZV/2021-22, dated 29.08.2023 for the Assessment year 2021-22, within the time frame fixed by this Hon'ble Court.

For Petitioner : Mr.V.Sanjeevi

For Respondent : Mrs.K.Vasanthamala, Govt.Adv.(T)

ORDER

In respect of an order in original dated 29.08.2023, the petitioner filed a rectification application dated 27.11.2023. By this writ petition, the petitioner seeks the consideration and disposal thereof.

2. Learned counsel for the petitioner submits that the rectification application was filed within the time limit prescribed under Section 161 of applicable GST statutes. He seeks a direction for the disposal of such application.

3. Mrs.K.Vasanthamala, learned Government Advocate, accepts notice for the respondent. She submits that if a reasonable time limit is



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fixed, the rectification application would be considered and disposed of.

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4. In view of the above submission, W.P.No.17066 of 2024 is disposed of without any order as to costs by directing the respondent to consider and dispose of the rectification application dated 27.11.2023 within a period of six weeks from the date of receipt of a copy of this order.

12.07.2024
(2/2)

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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To

The State Tax Officer,
Palacode, Dharmapuri District.



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SENTHILKUMAR RAMAMOORTHY,J

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