



W.P.No.18137 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **31.07.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

**W.P.No.18137 of 2024**

M/s.Pranaav Cabs,  
No.32/B, Padmavathy Nagar Ext.,  
Surapet Main Road, Vinayagapuram,  
Chennai-600 099,  
Rep. by its sole proprietor Dhakshnamoorthy.

... Petitioner

-VS-

1. The Joint Commissioner of CGST  
and Central Excise, Office of the Principal  
Commissioner of CGST and Central Excise,  
North Commissionerate, Chennai,  
No.26/1, Mahatma Gandhi Road,  
Chennai-600 034.

2. The Additional Commissioner of CGST  
and Central Excise, Office of the Principal  
Commissioner of CGST and Central Excise,  
North Commissionerate, Chennai,  
No.26/1, Mahatma Gandhi Road,  
Chennai-600 034.

3. The Deputy and Assistant Commissioner

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of CGST and Central Excise,  
North Commissionerate, Chennai,  
Thiru Vi Ka Nagar Division, Chennai- 600 040.

... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the Respondents to consider the representation dated 23-02-2023, of the petition made under Section 74 of Chapter V of Finance Act 1994 to rectify the error in Order in Original No.118/2022 CH.N (JC), dated 30-09-2022.

For Petitioner : Mr.M.B.Mushtaque Ahamed

For Respondents : Mr.A.P.Srinivas, Senior Standing Counsel

### **ORDER**

By this writ petition, the petitioner seeks the consideration and disposal of the representation dated 23.02.2023 for rectification of order in original dated 30.09.2022.

2. Learned counsel for the petitioner submits that such representation was not considered and disposed of in spite of the lapse of considerable time.

3. Mr.A.P.Srinivas, learned senior standing counsel, who appears on



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behalf of the respondents, submits that the representation would be considered and disposed of in accordance with law.

4. In view of the above submission, W.P.No.18137 of 2024 is disposed of by directing the 1<sup>st</sup> respondent to consider and dispose of the representation dated 23.02.2023 in accordance with law within a period of two months from the date of receipt of a copy of this order. There will be no order as to costs.

**31.07.2024**

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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To

1. The Joint Commissioner of CGST  
and Central Excise, Office of the Principal  
Commissioner of CGST and Central Excise,  
North Commissionerate, Chennai,  
No.26/1, Mahatma Gandhi Road,  
Chennai-600 034.

**SENTHILKUMAR RAMAMOORTHY,J**

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2. The Additional Commissioner of CGST and Central Excise, Office of the Principal Commissioner of CGST and Central Excise, North Commissionerate, Chennai, No.26/1, Mahatma Gandhi Road, Chennai-600 034.

3. The Deputy and Assistant Commissioner of CGST and Central Excise, North Commissionerate, Chennai, Thiru Vi Ka Nagar Division, Chennai- 600 040.

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