



WEB COPY



W.P.No.27726/2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.09.2024

CORAM:

THE HON'BLE MR. JUSTICE KRISHNAN RAMASAMY

WP No.27726 of 2024

Mathusai Trading Corporation
represented by its Proprietor
R.Mathubalan
No.139/2B2, Vegathur Main Road,
Aranvoyal Village and Post,
Tiruvallur – 602 025

... Petitioner

VS.

State Tax Officer,
Group-III, Intelligence-II,
No.1, PAPJM Buildings,
Greams Road, Chennai 600 006

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus praying for a direction to the respondent to dispose off the rectification petition dated 27.06.2024 filed on 30.07.2024 for the year 2019-2020 in a time framed manner.

For Petitioner	:	Mr.N. Murali
For Respondents	:	Mrs.K.Vasanthamala, GA (T)

ORDER



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This writ petition has been filed for issuance of Writ of Mandamus praying for a direction to the respondent to dispose off the rectification petition dated 27.06.2024 filed on 30.07.2024 for the year 2019-2020 in a time framed manner.

2. Learned counsel for the petitioner submitted that pursuant to issuance of show cause notice dated 06.02.2024 to the petitioner, a reply dated 23.04.2024 was filed and on consideration of the same, the demands regarding 'Excess ITC adjusted' and 'cancellation of E-way bills' were confirmed by the respondent by order dated 18.06.2024 on the ground of insufficient supporting documents. Challenging the same, the petitioner herein has filed a rectification petition enclosing all the documents and uploaded the same in GST portal on 30.07.2024. However, the respondent has not disposed off the rectification petition till date and by that time, the time limit for availing the appeal remedy came to be exhausted on 15.09.2024. Thus, he prayed for issuing a direction to the respondent to dispose of the rectification petition in a time bound manner.



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3. The learned Government Advocate (Taxes) would submit that today morning only the respondent has disposed of the Rectification Petition filed by the petitioner by rejecting the same. Therefore, the prayer sought for in this writ petition has become infructuous, hence, the same may be dismissed as infructuous.

4. In reply, the learned counsel for the petitioner submitted that liberty may be granted to challenge the rejection of rectification petition.

5. Heard the submissions made by the learned counsel for the petitioner as well as the learned Govt. Advocate (Taxes),

6. Since the rectification petition has already been disposed of today, as reported by the learned counsel for the respondent, this Writ Petition is dismissed as infructuous. The petitioner is granted liberty to challenge the same in the manner known to law upon receipt of copy of the order from the respondent. No costs.

23.09.2024

Index: Yes/No
Speaking/Non-Speaking Order
msr

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KRISHNAN RAMASAMY, J.

msr

To

State Tax Officer,
Group-III, Intelligence-II,
No.1, PAPJM Buildings,
Greens Road, Chennai 600 006

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