



W.P.No.29351 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 14.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.29351 of 2024 &
W.M.P.No.32000 of 2024

Tvl.Ganesh Constructions,
Rep. by its proprietor Subramani Chandra Sekaran,
No.51, Old No.23/2A,
Chelli Amman Koil Street,
Ayanavaram,
Chennai, Tamil Nadu- 600 023.

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Petitioner

Vs.

1. The Deputy State Tax Officer,
Office of the Assistant Commissioner (ST),
Ayanavaram Assessment Circle,
F/50, Third Floor,
First Avenue, Anna Nagar (East),
Chennai- 600 102.

2. The Chief General Manager,
BSNL, Chennai Telephones,
No:78, Purusaiwalkam High Road,
Chennai- 600 010.

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Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India



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praying for issuance of Writ of Mandamus to direct the Respondent to consider the rectification application filed by the Petitioner under Section 161 of the GST Act on 03.05.2024 as per law within a fixed time frame and to rectify the assessment orders.

For Petitioner : Dr.A.Thiyagarajan
Senior Counsel
for Mr.S.Ramesh Kumar

For Respondents : Mr.G.Nanmaran
Special Government Pleader (T)

ORDER

This writ petition has been filed by the petitioner to consider the rectification application filed by the petitioner under Section 161 of the GST Act on 03.05.2024 for the Assessment Year 2017-2018.

2. Mr.G.Nanmaran, learned Special Government Pleader (Taxes) takes notice on behalf of the 1st respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.



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4. The learned counsel for the Petitioner submitted that seeking to rectify the Assessment order dated 28.03.2023, the Petitioner filed a rectification petition before the 1st Respondent under Section 161 of the GST Act. Since the same was not considered till date, the Petitioner has come forward with this Writ Petition seeking for the aforesaid relief.

5. The learned Special Government Pleader (Taxes) would submit that the 1st Respondent will dispose of the rectification petition as expeditiously as possible.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader (Taxes) for the 1st respondent and also perused the materials available on record.

7. Considering the submissions made by the learned counsel appearing for the Petitioner as well as the Respondent, this Court directs the 1st Respondent to pass orders on the rectification petition filed by the Petitioner on 03.05.2024, on merits and in accordance with law, after affording an opportunity of hearing to the Petitioner, within a period of



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three months from the date of receipt of a copy of this order.

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With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

14.10.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

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KRISHNAN RAMASAMY.J.,

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