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W.P. No.32282 of 2024

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 07.11.2024**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.32282 of 2024**

**and**

**W.M.P. Nos.35070 and 35071 of 2024**

Tvl.BBC Innova,  
Rep. By its Propreitor Rohit Bohra,  
Old No.47, New No.37,  
General Muthiah Street,  
Sowcarpet, Chennai-600 079.

... Petitioner

**Vs.**

The Deputy State Tax Officer,  
Office of the Assistant Commissioner (ST),  
Peddunaickenpet Assessment Circle,  
No.32, Elephant Gate Bridge Road,  
Integrated Building for Commercial Taxes Department,  
Chennai North Division, Vepery,  
Chennai-600 003.

... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records in TNGST/33AHMPB5015B1Z4/2022-23 dated 07.12.2023 on the file of the Respondent and quash the same as illegal, error of law and error on the face of record and contrary to the provision of the Goods and Service Tax Act 2017 and consequentially direct the respondent to pass orders by considering the



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rectification application dated 02.03.2024 filed by the petitioner as per the law by providing an opportunity of personal hearing.

For Petitioner : Mr.A.Thiagarajan  
Senior Advocate  
for Mr.S.Ramesh Kumar

For Respondent : Mr.G.Nanmaran  
Special Government Pleader

### **ORDER**

By consent of both sides, this writ petition is taken up for final disposal at the stage of admission itself.

2. Though the present writ petition is filed challenging the impugned order dated 07.12.2023, at the time of admission the learned counsel appearing for the petitioner would submit that a rectification application under Section 161 of the TNGST Act 2017/ CGST Act 2017 has been filed on 02.03.2024 and the same has not been disposed of as yet, the learned counsel for the petitioner would thus submit that he would confine his prayer for disposal of rectification petition within a specific time frame that may be fixed by this Court.

3. Mr.G.Nanmaran, learned Special Government Pleader takes notice for the Respondent and would submit that he has no objection to the aforesaid request made by the learned counsel for the petitioner. He would further submit



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that the rectification application would be disposed of within a period of 4 weeks from the date of receipt of a copy of this order.

4. In view of the same, the Respondents are directed to dispose of the rectification application dated 02.03.2024 after providing the petitioner an opportunity of hearing, within a period of 4 weeks from the date of receipt of a copy of this order. The writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

**07.11.2024**

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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To:

The Deputy State Tax Officer,  
Office of the Assistant Commissioner (ST),  
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No.32, Elephant Gate Bridge Road,  
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**MOHAMMED SHAFFIQ, J.**

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