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W.P. No.36583 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.36583 of 2024

and

W.M.P. Nos.39446 and 39447 of 2024

Nirma Bishnoi

... Petitioner

Vs.

The Assistant Commissioner,
Padi Assessment Circle,
Integrated Commercial Taxes and
Registration Department Building (South Tower),
4th Floor, Room No.426,
T.S.No.2, Government Farm Village,
Nandanam, Chennai-600 035.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the file of the Respondent pertaining to the impugned orders dated 18.04.2024 passed vide reference number ZD330424148283L and the consequential order vide reference number ZD3310242152244 dated 28.10.2024 and quash the same.

For Petitioner

: Mr.G.Gautam

For Respondent

: Mr.TNC.Kaushik

Additional Government Pleader



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ORDER

The present writ petition is filed challenging the order rejecting the rectification petition filed under Section 161 of the Tamil Nadu Goods and Services Tax Act, 2017, on the premise that it is made in violation of principles of natural justice.

2. The short ground on which the present order of rectification is being challenged is on the premise that pursuant to the rectification petition filed by the petitioner to rectify certain errors apparent on the face of the record of the order dated 18.04.2024, a notice was issued on 23.10.2024 calling upon the petitioner to appear for personal hearing on 28.10.2024, however the impugned order rejecting the application for rectification was passed on the very same date i.e., 28.10.2024, which according to the petitioner results in vitiating the order.

3. On this being pointed out, the learned counsel for the Respondents would submit that they would redo and pass orders afresh after affording the petitioner a reasonable opportunity of hearing.

4. In view thereof, the impugned orders are set aside. It is open to the petitioner to file additional documents, if any, within a period of 2 weeks from



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the date of receipt of a copy of this order. If any such additional documents are filed, the same shall be considered by the Respondent and orders passed afresh in the rectification petition in accordance with law, after affording the petitioner a reasonable opportunity of hearing.

5. The writ petition stands disposed of with the above directions. No costs. Consequently, the connected miscellaneous petitions are closed.

12.12.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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To:

The Assistant Commissioner,
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MOHAMMED SHAFFIQ, J.

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