BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **22.04.2024**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

**W.P.(MD) No.9644 of 2024**

Safaa Shipping Agency
rep. By its Partner, B.M.Ahamed Jan,
South Raja Street,
Tuticorin 628 001. ... Petitioner

/vs./

1.The Commissioner of Commercial Taxes (ST),
Chepauk,
Chennai 600 005.

2.The State Tax Officer (ST),
O/o. the State Tax,
Tuticorin I,
Tuticorin District. ... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, to direct the 2nd respondent to pass orders on the rectification application submitted by the petitioner in ARN. AD330922014749X dated 19.09.2022 u/s. 161 of GST Act, 2017 (*wrongly typed as 160 of GST*).

For Petitioner : Mr.K.Vadivelu

For Respondents : Mr.J.K.Jayaselan
Government Advocate

**ORDER**

Heard Mr.K.Vadivelu, learned counsel for the petitioner and Mr.J.K.Jayaselan, learned Government Advocate for the respondents.

2.The writ petition has been filed for a Writ of Mandamus to direct the second respondent to pass orders on the rectification application submitted by the petitioner in ARN. AD330922014749X dated 19.09.2022 under Section 161 of GST Act, 2017 (*wrongly typed in the prayer as 160 of GST*).

3.The learned Government Advocate for the respondents submits that instead of filing an appeal against the order passed on 25.08.2022, the respondent has initiated proceeding under Section 161 of the TNGST Act, 2017, as the petitioner failed to file statutory appeal in time against the order passed by the Original Authority, namely the second respondent on 25.08.2022. Instead, the petitioner has initiated proceedings to rectify the order dated 25.08.2022 by filing Rectification Application under Section 161 of the TNGST Act, 2017 and submits that the writ petition is liable to be dismissed.

4.Having considered the submission made by the learned counsel for the petitioner and the learned Government Advocate for the respondents, I am of the view that there can be a direction to the second respondent to consider and pass appropriate orders on merits and in accordance with law on the Rectification Application filed by the petitioner in ARN. AD330922014749X dated 19.09.2022 within a period of 8 weeks from the date of receipt of a copy of this order.

5.With the above directions, the Writ Petition stands disposed of. No costs.

Index : Yes / No  **22.04.2024**
Internet : Yes / No
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To

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**C.SARAVANAN, J.**

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