BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **30.07.2024**

CORAM:

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

**W.P.(MD) No.17656 of 2024**
**and**
**W.M.P.(MD) No.15152 of 2024**

M/s.Sree Akhila Jewellery
represented by its Partner
N.T.Premsai ... Petitioner

/vs./

The Commercial Tax Officer,
Theni -1 Assessment Circle,
Theni. ... Respondent

**<u>PRAYER:</u>** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records in the impugned Rectification Order Ref. No.ZD330724023380T dated 02.07.2024 issued by the respondent and quash the same as is wholly without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

**ORDER**

The petitioner is aggrieved by the impugned order dated 02.07.2024 passed by the respondent under Section 161 of the respective GST Act, 2017, rectifying the order passed earlier on 27.04.2024.

2.It appears that the demand proposed in the notices that preceded the order dated 27.04.2024 was quantified. This has been re-quantified vide impugned order dated 02.07.2024 purportedly in the exercise of power under Section 161 of the respective GST Act, 2017.

3.It is noticed that the impugned order has been passed without due notice to the petitioner. This Court has interfered under similar circumstances in W.P.(MD) No.13232 of 2024 (***Tvl.Podhigai Motors Vs. The Assistant Commissioner (ST)***) dated 20.06.2024.

4.Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, I am of the view that the impugned order is un-sustainable and is therefore liable to be set aside.

5.Accordingly, the impugned order is set aside and the matter is remitted back to the respondent to pass a fresh order on merits and in accordance with law. The impugned order, which stands quashed, shall be treated as addendum to the notice issued for rectifying the order dated 27.04.2024. The petitioner shall file a reply within a period of 30 days from the date of receipt of a copy of this order. The respondent shall thereafter pass a fresh order on merits and in accordance with law within a period of 2 months. Needless to state that the petitioner shall be heard, before fresh order is passed.

6.The Writ Petition stands allowed, accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes / No
Internet : Yes / No
mm

**30.07.2024**

To

The Commercial Tax Officer,
Theni -1 Assessment Circle,
Theni.

**C.SARAVANAN, J.**

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**W.P.(MD) No.17656 of 2024**

**30.07.2024**