BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **07.08.2024**

CORAM:

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD) Nos.19019 & 19062 of 2024
and
W.M.P.(MD)Nos.16097, 16098, 16139 & 16141 of 2024

M/s.Monarch Industrial Products (I) Pvt. Ltd.,
Represented by its Managing Director K.Ramesh. ... Petitioner in both W.Ps

Vs.

The Assistant Commissioner (ST),
Theni-2 Assessment Circle,
Commercial Tax Department,
Theni. ... Respondent in both W.Ps

PRAYER in W.P.(MD)No.19019 of 2024: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records of the impugned order in reference No. 33AADCM8264A1ZS/2017-18 along with form GST DRC 07 in reference No.ZD330424234600W dated 29.04.2024 issued by the respondent and quash the same as arbitrary and direct the respondent to pass an order afresh after considering the petitioner's rectification application received by the respondent on 19.06.2024.

PRAYER in W.P.(MD)No.19062 of 2024: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records of the impugned order in reference No. 33AADCM8264A1ZS/2018-19 along with form GST DRC 07 in reference No.ZD330424238371P dated 29.04.2024 issued by the respondent and quash the same as arbitrary and direct the respondent to pass an order afresh after considering the petitioner's rectification application received by the respondent on 19.06.2024.

For petitioner in W.P.(MD)No.19019 of 2024	: Mr.M.N.Bharathi
For petitioner in W.P.(MD)No.19062 of 2024	: Mr.S.Krishna Kumar
For respondents in both W.Ps	: Mr.J.K.Jayaselan Government Advocate

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COMMON ORDER

By this common order, these two Writ Petitions are taken up for disposal.

2. These Writ Petitions are filed challenging the impugned orders for the assessment years 2017-18 and 2018-19 along with GST DRC 07 dated 29.04.2024. The petitioner has also filed an application for rectification under Section 161 of the TNGST Act, 2017 on the premise that the impugned order suffers from an error apparent on record. It is submitted that no orders have been passe till date.

3. On the other hand, the learned Government Advocate for the respondent would submit that the rectification petition would have to be uploaded in the GST common portal, while the petitioner has only submitted the rectification petition

manually. The learned Government Advocate would submit that if the rectification application is uploaded in the GST portal, the same would be considered in accordance with law.

4. Considering the submissions made by the learned counsel for the petitioner and learned Government Advocate for the respondent, the petitioner may upload the rectification application in the GST common portal within a period of two weeks from the date of receipt of a copy of this order. If such rectification petition is uploaded in the GST common portal within the stipulate time, i.e., two weeks from the date of receipt of a copy of this order, the respondent shall consider the same and pass appropriate orders on merits and in accordance with law within a period of four weeks thereafter, after affording an opportunity as contemplated in law.

5. If the rectification petition is filed within the period stipulated above, i.e., two weeks from the date of receipt of a copy of this order, the coercive proceedings shall be kept in abeyance until the said petition is disposed.

6. These Writ Petitions are disposed of with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

07.08.2024

Index : Yes / No
Internet : Yes / No
apd

To

The Assistant Commissioner (ST),
Theni-2 Assessment Circle,
Commercial Tax Department, Theni.

MOHAMMED SHAFFIQ, J.

apd

W.P.(MD) Nos.19019 & 19062 of 2024

07.08.2024