BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.10.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.23108 of 2024
and
W.M.P(MD)No.19591 of 2024

M/s.GMJ Paper and Boards Private Limited,
Rep. by its Director Jaison George,
163/1, Swaminathapuram, Midapadi,
Dindigul – 624618. ... Petitioner

Vs.

The Commercial Tax Officer,
Palani – II Assessment Circle,
Palani. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records in the impugned order in Ref.No.ZD330424252944C dated 30.04.2024 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.N.Sudalaimuthu

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

O R D E R

The present writ petition is filed challenging the order of rectification, dated 30.04.2024 on the premise that the same has been passed without even putting the petitioner on notice.

2. The learned counsel for the petitioner would submit that the petitioner is a dealer engaged in manufacture and supply of paper. For the assessment year 2018-2019, the order of assessment was passed on 30.04.2024 accepting the petitioner's returns. However, on the very same day, the order of rectification has been passed purportedly in exercise of its power under Section 161 of the Central Goods and Services Tax Act on the premise that there is a mismatch between GSTR 3B and GSTR 1. He would further submit that the fact that the original order of adjudication/assessment and the rectification are made on the very same day would reveal that the impugned order of rectification is made in an arbitrary manner. He would submit that in terms of Section 161 of the Act, any rectification which would have an adverse effect ought to be made after putting the petitioner on notice.

3. The learned Government Advocate for the respondent was unable to explain as to how the respondent authorities passed an order of rectification on the very same day when the order of adjudication has been made. In view thereof, the order of rectification passed by the respondent, dated 30.04.2024 is set aside.

4. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

24.10.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
SN

To:

The Commercial Tax Officer,
Palani – II Assessment Circle,
Palani.

MOHAMMED SHAFFIQ, J.

SN

W.P.(MD)No.23108 of 2024

24.10.2024