



W.P(MD)Nos.29713 & 29714 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.12.2024

CORAM :

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P(MD)Nos.29713 & 29714 of 2024

and

W.M.P.(MD)Nos.25065 & 25096 of 2024

K.Muthusamy

... Petitioners in both W.Ps.

Vs.

The Deputy State Tax Officer-1,
Karur-2 Circle, Commercial Tax Building,
Karur.

... Respondent in both W.Ps.

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned rectification orders in Ref.Nos.ZD3306243539280 and ZD3306243556021 respectively dated 28.06.2024 issued by the respondent and quash the same as wholly without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.J.K.Jeyaseelan,
Government Advocate
(in both W.Ps.)



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COMMON ORDER

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The present impugned orders had been passed under Section 161 of GST Act, 2017. A Reading of the said order would indicate that the same had been made at the behest of the respondent. However, the provisions of Section 161 of the Act had not been followed. No notice had been issued to the petitioner or opportunity of hearing had been given to him. The said provision mandates that if an order of rectification is made against the assessee, then an opportunity of hearing ought to have been by the Assessing Officer.

2.In the present case, I do not find any opportunity of hearing given to the petitioner. For the said reason, the impugned orders are set aside and the matter is remitted back to the respondent with a direction to provide opportunity of hearing to the petitioner before passing any order of rectification.

3.These Writ Petitions are allowed with the aforesaid direction. No costs. Consequently, connected miscellaneous petitions are closed.

10.12.2024

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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To
The Deputy State Tax Officer-1,
Karur-2 Circle, Commercial Tax Building,
Karur.



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K.KUMARESH BABU, J

Yuva

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