IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.3621 of 2025
and
W.M.P.Nos.4014 & 4016 of 2025

Aalayam Groups,
Rep by Mr.Gomatheeswar Rajeshsankar,
M 15/58, Central Avenue Road,
MKB Nagar, Vyasarpadi,
Chennai 600 039

... Petitioner

Vs.

The Commercial Tax Officer,
Villivakkam Assessment Circle,
No.1, PAPJM Building (Annexure),
2nd Floor, Greams Road,
Chennai 600 006

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned order-in-original dated 19.08.2024 for the financial year 2019-20 in Ref.No.ZD330824151879V and the consequential rejection order dated 27.11.2024 bearing Ref.No.ZD3311242769366 passed by the respondent and quash the same.

For Petitioner : Ms.N.Karthika

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 19.08.2024 and the consequential rejection order dated 27.11.2024 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that initially, a notice dated 23.05.2024 was issued by the respondents in Form GST DRC-01, for which, the reply was filed by the petitioner on 21.06.2024. In spite of the filing of said reply, a reminder notice dated 20.07.2024 was issued by the respondent, wherein it has been stated that

the petitioner had neither filed any reply nor participated in the personal hearing. Hence, an additional reply dated 26.07.2024 was filed by the petitioner by clarifying that they had already submitted the reply and also appeared for personal hearing before the respondent. However, without considering the aforesaid replies in entirety, the assessment order came to be passed by the respondent on 19.08.2024.

4. Subsequently, a rectification application dated 11.11.2024 was filed by the petitioner on the aspect of non-consideration of their reply in its entirety, however, the same was dismissed by the respondent vide the rejection order dated 27.11.2024 without providing any opportunity to the petitioner. Hence, this writ petition has been filed.

5. In reply, the learned Additional Government Pleader appearing for the respondent would submit that in this case, the petitioner has filed the rectification application on the aspect that the respondent had not considered the reply filed by them in its entirety. Normally, the rectification application will be considered only if there is any error apparent in the original order. On the other hand, if the petitioner is

aggrieved over the original order, the only recourse available to them is to file an appeal against the original order. Hence, he requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent and also perused the materials available on record.

7. In the case on hand, the main grievance of the petitioner is that the respondent had not considered the reply filed by the petitioner in its entirety while passing the original assessment order. Hence, he filed a rectification application against the said order. However, the rectification application was dismissed by the respondent vide the impugned rejection order dated 27.11.2024.

8. As contended by the learned Additional Government Pleader, a rectification application will be considered only if there is any error apparent on the original order. However, in this case, no such error has

been apparent in the original order. In such case, the only recourse available to the petitioner is to file an appeal against the original order. Therefore, the respondent had rightly rejected the rectification application filed by the petitioner vide the impugned rejection order dated 27.11.2024.

9. In view of the above, this Court is not inclined to entertain this petition. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

10. However, the liberty is granted to the petitioner to file an appeal, against the original order dated 19.08.2024, before the concerned Appellate Authority within a period of 2 weeks from the date of receipt of copy of this order. In such case, the Appellate Authority is directed to take the appeal on record, without insisting for limitation, and pass orders on merits and in accordance with law.

10.02.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No

nsa

To

The Commercial Tax Officer,
Villivakkam Assessment Circle,
No.1, PAPJM Building (Annexure),
2nd Floor, Greams Road,
Chennai 600 006

KRISHNAN RAMASAMY.J.,

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