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W.P.No.4247 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.02.2025

CORAM

The Hon'ble Mr. Justice Krishnan Ramasamy

W.P.No.4247 of 2025

and

W.M.P.No.4758 of 2025

M/s. Balar Marketing Pvt. Ltd.,
rep. By its Director, Suresh Kumar S.Jain

... Petitioner

Vs.

1. The State Tax Officer
Group VI Inspection, Intelligence I
First Floor, No.1 Greams Road
Chennai – 600 006.

2. The Assistant Commissioner (ST)
Kilpauk Assessment Circle,
3rd Floor, No.1 Greams Road,
Chennai 600 006.

... Respondents

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the order passed by the second respondent in Ref No.ZD330824111841M dated 14.08.2024 demanding the same amounts representing excess availment of ITC, which discrepancy was dropped by the first respondent by its



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order dated 31.01.2024, as the said excess availed amounts had already been totally paid by the petitioner under Form GST DRC-03 DATED 21.12.2022 and Form GST DRC-3 dated 22.12.2022 and to quash the said order dated 14.08.2024 passed by the second respondent.

For Petitioner : Mr.M.A.Mudimannan

For Respondents : Mr.V.Prashanth Kiran
Government Advocate (T)

ORDER

Heard Mr.M.A.Mudimannan, the learned counsel for the petitioner and Mr.V.Prashanth Kiran, learned Government Advocate (T), who takes notice on behalf of the respondents.

2. The challenge in this Writ Petition is to the order passed by the second respondent dated 14.08.2024 and to quash the same.

3. The learned counsel for the petitioner would submit that though the petitioner has filed this Writ Petition seeking for a larger relief, viz., to set aside the order passed by the second respondent dated 14.08.2024, seeking rectification of the very same order dated



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14.08.2024, the petitioner has also filed an Application dated 06.11.2024

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and that the petitioner would be satisfied, if the said Rectification Application is directed to be disposed of by the second respondent in a time bound manner.

4. The learned Government Advocate (T) for the respondent would submit that if the Court pass any order with regard to the disposal of the Rectification Application filed by the petitioner, the same would be complied with and hence, seeks for appropriate orders in that regard.

5. As the petitioner has now confined their prayer and sought for a direction for disposal of the Rectification Application filed by the petitioner dated 06.11.2024 in a time bound manner, this Court is inclined to pass the following order/direction:-

i) The second respondent is directed to consider the said Rectification Application filed by the petitioner dated 06.11.2024 and dispose of the same within a period of four weeks from the date of receipt of copy of this order.

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6. The Writ Petition is disposed of accordingly. No costs.

Consequently, the connected miscellaneous petition is closed.

20.02.2025

Speaking/Non-speaking order
sd

To

1. The State Tax Officer
Group VI Inspection, Intelligence I
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Krishnan Ramasamy,J.,
sd

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