



WEB COPY



W.P.No.4655 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.02.2025

CORAM

THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.4655 of 2025

Tvl. Taj Foundation Pvt Ltd.,
Represented by its Authorized Signatory,
K.I.Saleem,
1st Floor, Block -1, 2, Kamarajar Salai,
Chennai – 600 068.

.. Petitioner

Vs.

The Assistant Commissioner (ST),
Thiruvottiyur Assessment Circle,
Integrated Commercial Tax Building,
Room No.215, 2nd Floor No.32,
Elephant Gate Bridge Road,
Veppery, Chennai -03.

.. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue Writ of Mandamus, directing the respondent to consider the petitioner's application for rectification dated 17.09.2024 under Section 161 of the GST Act.

For Petitioner	: Ms.B.Avanticka for Mr.Adithya Reddy
For Respondent	: Mr.C.Harsha Raj, Additional Government Pleader(T)



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ORDER

This writ petition has been filed by the petitioner seeking to direct the respondent to consider the petitioner's application for rectification dated 17.09.2024 under Section 161 of the GST Act.

2.Mr.C.Harsha Raj, learned Additional Government Pleader(Taxes) takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel appearing for the petitioner would submit that the petitioner being aggrieved over the assessment order dated 22.08.2024 passed by the respondent, has filed an application under Section 161 of the GST Act on 17.09.2024, for rectification of the assessment order. However, till date, the application of the petitioner was not considered. Therefore, the present writ petition has been filed seeking for a direction to the respondent



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to consider the petitioner's application.

WEB COPY 5.Learned Additional Government Pleader appearing for the respondent would submit that the application of the petitioner will be consider and the same will be disposed of at the earliest point of time.

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent and the fact that the rectification application filed by the petitioner is pending for the past four months, the respondent is directed to consider the rectification application dated 17.09.2024, filed by the petitioner and dispose of the same on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order.

7.With the above direction, this writ petition is disposed of. No costs.

12.02.2025

rst

Index : Yes/No

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Neutral Citation: Yes/No

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KRISHNAN RAMASAMY, J.

rst

To:

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