IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.02.2025

CORAM

**THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY**

W.P.No.6467 of 2025
and W.M.P.Nos.7104 & 7105 of 2025

Prabhukumar,
Proprietor of Tvl. Rich Coco Food Products,
1/141, Venga Medu, Sullipalayam Village,
Paramathi Velur Taluk,
Namakkal, Tamil Nadu -637 203. .. Petitioner

Vs.

The Assistant Commissioner,
Namakkal (Rural) Circle,
Namakkal, Salem, Tamil Nadu,
No.782, A-2, RSR Complex,
Salem Main Raod,
Namakkal – 637 002. .. Respondent

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Certiorari, calling for the records on the files of the respondent herein in FORM GST DRC-07 with Reference No.ZD3311241638786 dated 21.11.2024 along with the detailed order in Reference No.33ESJPQ6567E1ZD/2021-2022 dated 2011.2024 and quash the same.

For Petitioner : Mr.Praveen Balaji
For Respondent : Mr.C.Harsha Raj
Special Government Pleader (Taxes)

**ORDER**

This Writ Petition has been filed by the petitioner seeking to call for the records on the files of the respondent herein in FORM GST DRC-07 with Reference No.ZD3311241638786 dated 21.11.2024 along with the detailed order in Reference No.33ESJPQ6567E1ZD/2021-2022 dated 2011.2024 and quash the same.

2.Mr.C.Harsha Raj, learned Special 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 for the petitioner would submit that since there is an error in the assessment order dated 20.11.2024, the petitioner has filed the present writ petition challenging the same.

5.Learned Special Government Pleader appearing for the respondent would submit that if the petitioner finds any error in the assessment order, he can very well file the application for rectification.

6.Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent and perused the materials available on record.

7.Upon hearing and perusal of records, it is seen that in case the petitioner finds any error in the assessment order, the petitioner can rectify the same by way of filing application for rectification before the respondent. In the present case, the assessment order came to be passed on 20.11.2024 and the petitioner has filed the writ petition on 15.02.2025, i.e within a period of three months from the date of the impugned assessment order being passed. Therefore, this Court feels that it would be appropriate to grant liberty to the petitioner to file rectification application without going into merits of the case.

8.Accordingly, this writ petition stands dismissed. It is made clear that the petitioner is at liberty to file an application for rectification before the respondent within a period of 10 working days from the date of receipt of a copy of this order. The respondent is directed to consider the rectification application filed by the petitioner, on merits and pass orders in accordance with law, as expeditiously as possible. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

**24.02.2025**

rst

Index : Yes/No
Neutral Citation : Yes/No

To:

The Assistant Commissioner,
Namakkal (Rural) Circle,
Namakkal, Salem, Tamil Nadu,
No.782, A-2, RSR Complex,
Salem Main Raod,
Namakkal – 637 002.

**KRISHNAN RAMASAMY, J.**

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