



WEB COPY

WP No. 11722 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 11722 of 2025

Esteem Polymer Products Private Limited,
No.374/1A, Pazanjur Road,
Palnjur, Tiruvallur - 602103,
Rep. By Its Managing Director,
Mr.J.Muruganandhan.

Petitioner(s)

Vs

Asst. Commissioner (ST),
Thirumahisai Assessment Circle,
4/109 GST Integrated Building,
Nazarathpet, Chennai 600123.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Mandamus, directing the respondent to pass order in the Rectification Application vide ARN AD3307240372292, after providing an opportunity of hearing to the Petitioner.



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For Petitioner(s): Ms.D.Pavithra

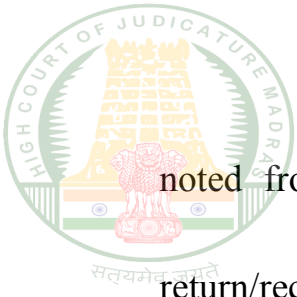
For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate (t)

ORDER

This writ petition has been filed by the petitioner seeking to direct the respondent to pass order in the Rectification Application in ARN AD3307240372292 dated 22.07.2024, after providing an opportunity of hearing to the Petitioner.

2.Learned counsel for the petitioner would submit that the petitioner carrying on the business of manufacturing plastic components for fridge and other durable items. While so, a show cause notice was issued for the year 2018-19, raising six issues vide notice dated 28.12.2023, for which a reply was filed by the petitioner. Thereafter, the impugned order has been passed on 23.04.2024, by dropping three issues out of six issues.

3.He would further submit that in the order passed under Section 73 of the GST Act, there were errors apparent on record pertaining to the figures



noted from the documents furnished by the petitioner and from the GST return/records available with the Department. To rectify the error, the petitioner filed a Rectification Application in ARN AD3307240372292 on 22.07.2024, before the limitation period, once again furnishing the records and showing calculation to rectify the error. However, the application is still pending before the respondent. Hence, the present writ petition has been filed.

4.Mrs.K.Vasanthamala, learned Government Advocate would submit that the rectification application filed by the petitioner on 22.07.2024 will be considered by the respondent and orders will be passed at the earliest point of time.

5.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent.

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 eight months, the respondent is directed to consider the rectification application dated 22.07.2024, 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.

04-04-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To
Asst. Commissioner (ST)
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KRISHNAN RAMASAMY J.

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