IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.04.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.13169 and 13712 of 2025
and
W.M.P.Nos.14704, 14702 and 15408 of 2025

M/s.RRD Corporation Pvt. Ltd.
(Represented by its Director Rajkumar)
89/2, NA-Padmavathipuram
Avinashi Road, Tirupur
Tamil Nadu- 641 603. ... Petitioner in both W.P.'s

Vs.

The State Tax Officer (ST)
North-2 Assessment Circle,
Tirupur. ... Respondent in both W.P.'s

Prayer in W.P.No.13169 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the files of the Respondent herein in proceeding in GSTIN:33AABSO446G1ZS/2018-19 dated 29.04.2024 along with accompanying FORM GST DRC-07 with Reference No.ZD3304242423291 dated 29.04.2024 for the tax period APR 2018-MAR 2019, and quash the same.

Prayer in W.P.No.13712 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records on the files of the Respondent herein in Reference No:ZD331124018407T dated 05.11.2024 along with GSTIN:33AABCS0446G1ZG/2018-19 DATED 05.11.2024, quash the same while directing the Respondent herein to re-dispose the application for rectification dated 18.06.2024.

For Petitioner (in both W.P.'s)	:	Mr.Parthasarathy K A
For Respondent (in both W.P.'s)	:	Mr.V.Prashanth Kiran Government Advocate (Taxes)

<u>COMMON ORDER</u>

Since the issue involved and relief sought for in these Writ Petitions are one and the same, they are taken up together and disposed of by a common order.

2. Mr.V.Prashanth Kiran, learned Government Advocate (Taxes), takes notice on behalf of the respondent. With consent, the main Writ Petitions are taken up for final disposal at the stage of admission itself.

3. The challenge in this Writ Petition is to the assessment order dated 29.04.2024 passed by the respondent for the AY 2018-19 as well as to the rectification order dated 05.11.2024.

4. The learned counsel for the petitioner would submit that the respondent issued a show cause notice on 15.12.2023 followed by reminder notice dated 17.03.2024 and personal hearing notice dated 27.03.2024 to the petitioner. The petitioner submitted its reply on 13.01.2024. But, the respondent without considering the reply has confirmed the proposals contained in the show cause notice and passed the assessment order dated 29.04.2024. Hence, the petitioner had filed an application for rectification and the same was rejected vide order dated 05.11.2024 Therefore, the learned counsel would submit that the impugned orders suffers from violation of principles of natural justice and is liable to be aside.

5. The learned Government Advocate (Taxes) appearing for the Respondent would submit that in the present case the petitioner sought for rectification on the ground that the reply filed by the petitioner along with

necessary documents were not considered while passing the assessment order, in which case, the petitioner ought to have filed an Appeal challenging the assessment order. But, instead of filing an Appeal, the petitioner filed the rectification petition and the same was rightly dismissed by the respondent.

6. In reply, the learned counsel for the petitioner would submit that since the petitioner has filed the rectification petition within time and also filed this writ petition within a period of four months after the dismissal of the rectification petition, he may be permitted to file an Appeal before the appellate authority challenging the assessment order, so that the petitioner can substantiate its case. However, the learned counsel would submit that in the event, this Court permits the petitioner to file an Appeal challenging the assessment order, the petitioner is agreeable to pay 20% (10% over and above the statutory deposit of 10%) of the disputed tax amount, before the appellate authority, for which the learned Government Advocate (Taxes) has no serious objection.

7. Heard both sides. Perused the records.

8**.** It is no doubt true that the petitioner has filed the rectification petition within time and also filed this writ petition within a period of four months after the dismissal of the rectification petition. But, the petitioner has filed the rectification petition on the ground that the reply filed by the petitioner was not considered before passing the assessment order. If that be the case, the petitioner ought to have filed an appeal, challenging the impugned order. But, instead of doing so, the petitioner filed the rectification petition. Rectification petition will be filed only in order to rectify any error or mistake which is apparent on the face of the record. But in the case on hand rectification petition was filed not for rectification of error but only to consider the reply filed by the petitioner.

6. Taking note of the aforesaid facts and circumstances and since the petitioner is ready to willing to deposit 20% (10% over and above the statutory deposit) before the appellate authority, in order to give one more opportunity to the petitioner, this Court is inclined to pass the following order.

(i) The petitioner is permitted to file appeal before the appellate authority subject to payment of 10% over and above the statutory deposit of disputed tax, as agreed by the petitioner before the appellate authority, within a period of thirty days from the date of receipt of a copy of this order.

(ii) On such payment being made, the appeal filed the appellate authority is directed to take the appeal on file, without insisting upon the period of limitation and pass orders on merits and in accordance with law, as expeditiously as possible.

8. With the above observations & directions, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

21.04.2025

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Index : yes/no
Neutral Citation : yes/no

To

The State Tax Officer (ST)
North-2 Assessment Circle,
Tirupur.

Krishnan Ramasamy,J.,

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W.P.Nos.13169 and 13712 of 2025

21.04.2025