IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 29.04.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No. 15559 of 2025
and
W.M.P.No.17591 of 2025

M/s. Saamy Trading
rep. by its Partner. ...Petitioner

Vs.

The Assistant Commissioner (ST)
Goods and Services Tax Department
Kongunagar Circle, Tiruppur – 641 604. ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus to direct the respondent to reassess and pass rectification order for the application vide ARN : AD3303251857413 dated 27.03.2025 within a time frame fixed by this Court.

For Petitioner : Mr.M.Sivakumar
For Respondent : Mrs.K.Vasanthamala
Government Advocate (T)

Order

Heard Mr.M.Sivakumar learned counsel appearing for the petitioner and Mrs.K.Vasanthamala, learned Government Advocate (T) who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The petitioner has filed this Writ Petition seeking for issuance of a Writ of Mandamus to direct the respondent to reassess and pass rectification order in respect of the application dated 27.03.2025 within a time frame.

3. The learned counsel for the petitioner would submit that the petitioner has filed a Rectification Application dated 27.03.2025 requesting the respondent to reassess the order passed by him dated 02.07.2024, however, the said Application has not evoked any response, hence, the present Writ Petition is filed seeking for aforesaid relief.

4. The learned Government Advocate (T) for the respondent would submit that the Application made by the petitioner would be considered and disposed of within the time limit as prescribed by this Court.

5. The grievance expresses by the petitioner is that, the respondent has passed an order dated 02.07.2024, alleging excess ITC claim made by the petitioner for the assessment year 2020-21, and raised a tax demand of Rs.3,79,336 with interest of Rs.4,013. According to the petitioner, the said order has been passed by the respondent without taking into consideration of the vital fact of the RCM payments already made by the petitioner. Therefore, setting out such facts, the petitioner filed an Application dated 27.03.2025 seeking rectification of the order dated 02.07.2024. However, since no order has been passed in the said Application, the petitioner has filed this Writ Petition seeking for appropriate direction.

6. Thus, this Court, considering the limited scope of the prayer, sought for by the petitioner, in this Writ Petition and also taking into the submission made by the learned Government Advocate for the respondent, without expressing any view with regard to the merits of the contentions putforth by the petitioner in the Writ Petition, is of the view that, suffice it would be to direct the respondent to consider and dispose of the petitioner's Application dated 27.03.2025 in a time bound manner.

6. Accordingly, the Writ Petition is disposed of with a direction to the respondent to consider the Application made by the petitioner dated 27.03.2025 and dispose of the same as early as possible, preferably, within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, connected Miscellaneous Petition is closed.

29.04.2025

sd

Index : yes/no
Neutral Citation : yes/no

To
The Assistant Commissioner (ST)
Goods and Services Tax Department
Kongunagar Circle, Tiruppur – 641 604.

Krishnan Ramasamy,J.,

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W.P.No. 15559 of 2025

29.04.2025