



WEB COPY



W.P.No.20732 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.06.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.20732 of 2025
and
WMP.No.23371 of 2025

Harting India Pvt Ltd.,
(Rep. by its Authorized Signatory),
B.19, Part B 29, 7th Floor,
West Wing Central Square II,
TVK Industrial Estate, Guindy,
Chennai - 600 032.

...Petitioner

Vs.

Joint Commissioner,
Office of Commissioner of GST & Central Excise,
Chennai South Commissionerate,
MHU Complex, Nandanam,
Chennai - 035.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in impugned order bearing Ref No. order in original 57/2025 - GST (JC) passed by the respondent under Section 74 (9) of the CGST/TNGST Act, 2017, dated 03.02.2025 and quash the same as it is



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contrary to the provision of the law and direct the respondents to consider the submissions made by the petitioner.

For Petitioner : Mr.K.Senguttuvan
For Respondent : Mr.K.S.Ramaswamy
Senior Standing Counsel

ORDER

This Writ Petition has been filed challenging the order dated 03.02.2025 and quash the same as it is contrary to the provision of the law and direct the respondent to consider the submissions made by the petitioner.

2. Today, when the matter is taken up for hearing, the learned counsel appearing for the petitioner would submit that as against the impugned order dated 03.02.2025, the petitioner filed rectification petition before the respondent on 17.04.2025. Further, he would submit that though a prayer sought for in this writ petition is for larger relief, it would suffice if a direction is issued to the respondent to dispose of the rectification petition filed by the petitioner, within the stipulated period.



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3. The learned Senior Standing Counsel appearing for the respondent

had stated no objection for such an order being passed by this Court.

4. In view of the submissions made by the learned counsel appearing on either side, without going into the merits of the case, this Court directs the respondent to dispose of the rectification petition filed by the petitioner dated 17.04.2025, on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order.

5. With the above directions, this writ petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

13.06.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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KRISHNAN RAMASAMY, J.

arr



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To
Joint Commissioner,
Office of Commissioner of GST & Central Excise,
Chennai South Commissionerate,
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