



W.P.No.16747 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 08.07.2025

Coram

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.16747 of 2024
and
W.M.P.No.18401 of 2024

Tvl.Deepam Constructions,
Represented by its Managing Partner
V.Gnanaguru,
Elavalapakkam Village,
Perumukkal Post,
Tindivanam Taluk - 604 301.

...Petitioner

Vs.

The State Tax Officer,
Tindivanam Assessment Circle,
Vellore Division,
Villupuram Sub-Division,
Tindivanam - 604 001.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, directing the respondent to consider and pass orders on the petitioner rectification petition dated 09.02.2024 before taking any coercive steps pursuant to the order dated 17.11.2023 passed in GSTIN: 33AAKFD2735K1ZF/2021-2022.



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For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.V.Prashanth Kiran
Government Advocate (Tax)

ORDER

This Writ Petition has been filed to issue a Writ of Mandamus, directing the respondent to consider and pass orders on the petitioner's rectification petition dated 09.02.2024.

2. Though the petitioner has filed the rectification petition under Section 161 of the GST Act along with the invoice copies, the respondent has not disposed of the same till date. Aggrieved over the same, the petitioner is before this Court.

3. Considering the submissions made by the learned counsel for the petitioner and in view of the fact that the rectification petition preferred by the petitioner is pending for more than one year, this Court directs the respondent to dispose of the rectification petition, within a period of four (4) weeks from the date of receipt of a copy of this order.



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4. Accordingly, this Writ Petition stands disposed of. No costs.

Consequently, connected Miscellaneous Petition is closed.

08.07.2025

Speaking order / Non-Speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The State Tax Officer,
Tindivanam Assessment Circle,
Vellore Division,
Villupuram Sub-Division,
Tindivanam - 604 001.



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KRISHNAN RAMASAMY, J.,

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