IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.22265 of 2025
& W.M.P.Nos.25046 & 25048 of 2025

Inventaa Associates
1/50, Komaliyur Kattu Valavu,
R C Chettipatty Post,
Palbakki Village,
Salem, Tamil Nadu

... Petitioner

Vs.

Commercial Tax Officer
Mettur Assessment circle,
Mettur Salem II, Tamilnadu

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records of the assessment proceedings in Reference No ZD330425041446L dated 04.04.2025 for the year 2019-20 and to quash this impugned order passed by the respondent and direct the respondent to rectify the mistake in the impugned proceedings and pass fresh orders in this case as per the amended provisions of Section 16(5) of CGST Act after affording an opportunity of person hearing to the petitioner

For Petitioner	:	Mr.C.Baktha Siromoni
For Respondent	:	Mr.V.Prasanth Kiran, GA

ORDER

This writ petition has been filed challenging the impugned order dated 04.04.2025 passed by the respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, one of the supplier has failed to file their Form GSTR-01, due to which there was a mismatch in Form GSTR 3B filed by the petitioner. Without considering the said aspect, the assessment order came to be

passed by the respondent. Aggrieved over the said order, a rectification application was filed by the petitioner, however, the said application was also rejected by the respondent vide impugned order dated 04.04.2025. Hence, this petition has been filed.

4. On the other hand, the learned Government Advocate appearing for the respondent would submit that in this case, due to the mismatch in Form GSTR 3B, a show cause notice was issued by the respondent. However, no reply was filed by the petitioner. Therefore, the respondent had proceeded to pass the assessment order. After the passing of the said assessment order, a rectification application was filed by the petitioner.

5. Further, he would contend that a rectification application will be considered only if there is any error apparent on the original order. However, in this case, no such error has been apparent in the original order. Therefore, the said application was rightly dismissed by the respondent vide impugned order dated 04.04.2025. Hence, he requests this Court to dismiss the present petition.

6. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the materials available on record.

7. In the case on hand, initially, a show cause notice was issued by the respondent on 31.05.2024. However, no reply was filed by the petitioner. Under these circumstances, the assessment order came to be passed by the respondent. Aggrieved over the said order, a rectification application was filed by the petitioner, however, the same was rejected by the respondent vide impugned order dated 04.04.2025.

8. As rightly, contended by the respondent, a rectification application will be considered only if there is any error apparent on the original order. However, in this case, no such error has been apparent in the original order. The factual issues, which were raised by the petitioner, have to be looked out by the Assessing Officer only while passing the assessment order and the same cannot be considered in a

rectification application. In such view of the matter, it is clear that the respondent had rightly passed the impugned order and the said order does not need any interference of this Court. Therefore, this Court is inclined to dismiss the present petition.

9. In the result, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

23.06.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

Commercial Tax Officer
mettur assessment circle, Mettur salem ii,
tamilnadu

KRISHNAN RAMASAMY.J.,

nsa

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and W.M.P.Nos.25046 & 25048 of 2025

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