IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.06.2025

CORAM

The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.22343 of 2025 and
WMP.Nos.25162 & 25164 of 2025

Vijaya Ranga Shanmuga Gengavan Jeyakhumar,
Proprietor,
Sri Ganga Transport,
SF No. 395, NA, National Highway,
Vaalikandapuram, Veppanthattai
Perambalur,
Perambalur District,
Tamil Nadu

...Petitioner

Vs.

The State Tax Officer,
Perambalur Assessment Circle,
Perambalur.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus calling for the records of the

Respondent relating to order in original under Sec. 73 in Form GST DRC-07 bearing reference no. ZD3302252332502 dated 22.02.2025 and quash the same with consequential direction to the Respondent to consider the representation of the Writ Petitioner dated 21.05.2025 that sale of petroleum products falls outside the scope of TNGST and CGST Act, 2017

For Petitioner	:	Mr.V.Parthiban
For Respondents	:	Mr.V.Prasanth Kiran Government Advocate (Taxes)

O R D E R

This Writ Petition has been filed challenging the order dated 22.02.2025 passed by the respondent and to quash the same with consequential direction to the Respondent to consider the representation of the Writ Petitioner dated 21.05.2025 that sale of petroleum products falls outside the scope of TNGST and CGST Act, 2017.

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 22.02.2025, the petitioner filed rectification petition before the

respondent on 21.05.2025. 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.

3. The learned Government Advocate (Taxes) 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 21.05.2025 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.

23.06.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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To

The State Tax Officer,
Perambalur Assessment Circle,
Perambalur.

KRISHNAN RAMASAMY, J.

arr

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