IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.07.2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

W.P No.24012 of 2025 and
WMP.Nos.27006 and 27007 of 2025

M/s.Ray Engineering Private Limited
Having its office at
Shop No.7
No.1, Kamarajar Street,
Periyasekkadu, Manali,
Chennai- 600 068.
Represented by its Accounts Assistant ... Petitioner

..Vs..

Assistant Commissioner (ST)
Cholavaram Assessment Circle
Room No.109, 1st Floor,
Integrated Commercial Taxes Building
Elephant Gate, Well Tax Road,
Chennai 600 003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of respondent and quashing the order dated 31.12.2023, passed by the respondent, as rectified vide the respondent's order dated 12.06.2024 as being arbitrary and not sustainable in law.

For Petitioner: Mr.G.Nagarajan
for Mr.Althaf Hussain

For Respondent: Mr.C.Harsha Raj, (Taxes)
Special Government Pleader

ORDER

The challenge in this writ petition is to the order dated 31.12.2023 passed by the respondent as rectified vide the respondent order dated 12.06.2024.

2. The learned counsel for the petitioner submits that initially assessment order was passed confirming the demand of a sum of Rs.32,16,26,041/-. Thereafter, rectification petition was filed by the petitioner on 27.01.2024 and by an order dated 12.06.2024, the respondent has reduced the demand to Rs.1,21,94,060/-. Subsequently, within a period of three months alleging certain defects, the petitioner filed 2nd rectification petition and the same was rejected by the respondent vide order dated 13.03.2025. Challenging the order in original as well as the 1st rectification order the petitioner is before

this Court.

3. Further, he would submit that since the respondent had wrongly confirmed the demand, the petitioner filed rectification petition and the respondent had failed to consider the written submissions filed by the petitioner in the rectification petition before passing the order. Therefore, he prays to set aside the original in original as well as the 1st rectification order.

4. On the other hand, the learned Special Government Pleader (Taxes) appearing for the Respondent submitted that though the demand was reduced in the 1st rectification order, the petitioner again filed 2nd rectification petition alleging certain defects. If the petitioner is so aggrieved they ought to have filed the Appeal before the appellate authority and ought not to have filed the 2nd rectification petition. That apart the issues raised by the petitioner cannot be rectified in the rectification petition and the same has to be agitated only before the appellate authority. He therefore prays for the dismissal of this writ petition.

5. Heard the learned counsel for the petitioner and the learned Special Government Pleader (Taxes) for the Respondent and also perused the materials available on record.

6. In the case on hand, initially assessment order was passed confirming the demand of a sum of Rs.32,16,26,041/-. Thereafter, rectification petition was filed by the petitioner on 27.01.2024 and by an order dated 12.06.2024, the respondent has reduced the demand to Rs.1,21,94,060/-. Subsequently, within a period of three months alleging certain defects, the petitioner filed 2^{nd} rectification petition and the same was rejected by the respondent vide order dated 13.03.2025. As rightly contended by the learned Special Government Pleader (Taxes) appearing for the respondent that the issues raised by the petitioner cannot be rectified in the rectification petition and the same has to be agitated only before the appellate authority. Therefore, the remedy available to the petitioner is to file appeal before appellate authority.

7. In such circumstances, this Court is not inclined to entertain this writ petition. Hence, this writ petition stands dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

03.07.2025

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To

Assistant Commissioner (ST)
Cholavaram Assessment Circle
Room No.109, 1st Floor,
Integrated Commercial Taxes Building
Elephant Gate, Well Tax Road,
Chennai 600 003.

KRISHNAN RAMASAMY, J.

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WP No. 24012 of 2025

03.07.2025