



WEB COPY



W.P.No.44711 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44711 of 2025

and

W.M.P.Nos.49903 and 49904 of 2025

Tvl. UBS Global Express.

Rep. by its Proprietor Mr.P.Abrar Hussain,

1/H4, First Floor, Nethaji Road,

Ambur, Vellore – 635 802.

... Petitioner

Vs.

The Deputy State Tax Officer – 1,

Ambur Circle.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for respondent's impugned Rectification Order dated 06.08.2025 with Ref. No.ZD330825052380K and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader



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ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 06.08.2025, whereby the petitioner's application for rectification of the order dated 30.03.2024 was rejected on the ground that the petitioner failed to comply with the timeline prescribed under Notification No.22/2024 – Central Tax dated 08.10.2024, issued pursuant to the statutory intervention inserting Section 16(5) into the respective GST enactments vide SO 4253(E), with retrospective effect from 01.07.2017, under the Finance (No.2) Act, 2024 (15 of



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2024) dated 16.08.2024.

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4. I have considered the submissions made by the learned counsel for the Petitioner, this Court is inclined to come to a rescue of the Petitioner by quashing the impugned order, as the issue is *prima facie* covered in favour of the Petitioner in view of the statutory insertion of Section 16(5) into the respective GST enactments vide S.O.4253(E), with retrospective effect from 01.07.2017, inserted by the Finance (No.2) Act, 2024 (15 of 2024) dated 16.08.2024.

5. In view of the above, the impugned order is quashed, and the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible.

6. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.



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Index : Yes/No

Neutral Citation : Yes/No

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To:

The Deputy State Tax Officer – 1,
Ambur Circle.



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C.SARAVANAN, J.

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