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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.46262 of 2025

and

WMP.Nos.51600 & 51604 of 2025

24X7 Detectivez

Rep by its Partner Mr.Vedhagiri No.18/10,
Jeyammal Road, Teynampet, Chennai 600 018
GSTIN.33AAAFZ8060B1ZG

... Petitioner

Vs.

1. The Assistant Commissioner (ST)
Mylapore Assessment Circle
Commercial Taxes Department
Chennai 600 004
2. The Joint Commissioner (ST) (Appeals)
Commercial Taxes Department
Chennai 600 004
- 3.KCP Infra Limited
Ground Floor, No.4, Alayam Space
Anada Street, Alwarpet, Chennai 600 018
GSTIN:33AAWXK5898F1Z9

..Respondents

Prayer : This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a writ of Certiorari to call for the records of the 1st respondent proceedings in GSTIN:33AAAFZ8060B1ZG/2020-2021 dated 06.10.2025 and quash the same.



For Petitioner : Mr.D. Vijayakumar
for Ms.A.Anuradha

For Respondent : Mrs.D.Selvi for R1 & R2
Government Advocate

ORDER

Mrs.D.Selvi, learned Government Advocate takes notice for the Respondents 1 and 2.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents for 1 and 2.

3.In this Writ Petition, the Petitioner has challenged the rectification Order dated 06.10.2025 passed by the 1st Respondent rejecting the application filed by the petitioner on 27.05.2025 to rectify the assessment Order dated 18.02.2025 in DRC-07 passed for the tax period April 2020 .

4. The demand confirmed in the Order dated 18.02.2025 pertains to the mis-match in the details in Form GSTR-1 and GSTR-3B and excess claiming of Input Tax Credit (ITC).



5. Learned counsel for the Petitioner submits that the Petitioner had supplied services to the M/s.KCP Infra limited and that by mistake, the said recipient had committed a mistake in their GSTR-1 AND GSTR3B by wrongly filing an invoice dated 24.02.2020 as a result which a sum of Rs.56,29,000/- was auto populated to the Petitioner's GSTR-2A for the month of April 2020.

6. Learned counsel for the Petitioner submits that although the aforesaid amount was reflected in the GSTR-2A for the month of April 2020, Petitioner has restricted the Input Tax Credit to only 166 during the month of April 2020-21. It is submitted that the Petitioner has availed the aforesaid Input Tax Credit Rs.56,29,000/- which was reflected in GSTR 2A.

7. It is submitted that M/s.KCP Infra limited had also informed the respondent/jurisdictional Assessing Officer vide communication dated 20.09.2025 that there was a manual error wherein they had by mistake filed an invoice dated 24.02.2020 and that the same had been rectified as of April 2020.

8. Learned Government Advocate for the Respondents 1 and 2 submits that the matter may be remitted back to the respondent to pass a fresh Order on merits in the light of the above submission.



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9. Recording the aforesaid submission of the learned counsel for the Petitioner and the Respondent, the impugned rectification Order dated 16.10.2025 is quashed and this case is remitted back to the 1st Respondent to pass a fresh Order on merits.

10. The Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of a copy of this order.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

03.12.2025

Neutral Citation: Yes/No
gv



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To

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