IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47710 of 2025
and
W.M.P.Nos.53253 and 53254 of 2025

M/s.Janav Constructions Private Limited,
Represented by its Director,
No.39/19, Flat No.G-3, Akshaya Apartments,
3rd Main Road, Nanganallur,
Chennai – 600 061. ... Petitioner

Vs.

The Assistant Commissioner,
Nanganallur Zone – VIII,
Chennai East, Tamil Nadu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent in his proceedings in Ref:ZD330223056527K quash the order dated 13.02.2023 passed therein.

For Petitioner : Mr.P.V.Sudakar

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

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 stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the Order dated 13.02.2023 passed under Section 62 of the respective GST enactments by the Respondent, as the Petitioner had failed to file returns in GSTR – 3B for the month of December 2022.

4. *Post facto*, the Petitioner has filed an application for rectification of the impugned order dated 13.02.2023 on 29.01.2025 which came to be rejected vide order dated 09.09.2025 by the Respondent. The reasons in the order dated 09.09.2025 for rejecting the rectification application are as under:-

> "*Upon thorough examination of the application submitted by the taxpayer, it is evident that no error apparent*

on the face of the order passed could be discerned. It's essential to note that rectification under Section 161 of the CGST Act, 2017, is permissible only for errors that are manifest solely from the records.

The taxpayer has sought rectification of the order by providing additional supporting documents. However, it's crucial to understand that proper natural justice was observed throughout the process, with the taxpayer being provided the opportunities for personal hearings to submit their explanations. Subsequently, the order was passed based on the merits of the records at hand. Consequently, there exists no error apparent on the face of the records, and seeking revision by introducing additional records equates to an attempt to review the order, which is impermissible under the law.

Therefore, based on the absence of any error apparent on the face of the records calling for rectification, the application for rectification of orders filed by the taxable person cannot be entertained."

5. The rejection of the rectification application for the reasons stated above, *prima facie* is unsustainable in view of the fact that the Petitioner has filed the returns in GSTR – 3B for the month of December 2022 belatedly on 15.02.2023. This ought to have been considered on merits by the Respondent.

6. Under these circumstances, this Writ Petition is disposed of by quashing the impugned order and remitting the case back to the Respondent to pass an appropriate order on merits, taking note of the subsequent filing of

returns for the tax period December 2022 in GSTR – 3B on 15.02.2023, as expeditiously as possible.

7. This Writ Petition stands disposed of. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

09.12.2025

Neutral Citation: Yes / No
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To:

The Assistant Commissioner,
Nanganallur Zone – VIII,
Chennai East, Tamil Nadu.

C.SARAVANAN, J.

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