IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48354 of 2025
and
W.M.P.No53997 of 2025

Acsys Investments Private Limited
Represented by its Authorised Signatory,
Mr. Beedu Sudhindra Pallal,
Having registered office at Chamiers Centre No.6,
Pasumpon Muthuramalingam Salai,
Nandanam, Chennai 600 035. ... Petitioner

Vs.

1. The Additional Commissioner (Appeals -I)
26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034

2. The Assistant Commissioner GST and Central Excise
Mylapore Division, No.26/1, 7th Floor, Annex Building,
Mahatma Gandhi Road,
Chennai - 600 034 ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the 1st Respondent herein to pass appropriate final orders on the Petitioner's Rectification Application dated 21.05.2025.

For Petitioner : Mr.Salai Varun

For Respondents : Mrs.Revathi Manivannan
Senior Standing Counsel

ORDER

Mrs.Revathi Manivannan, learned Senior Standing Counsel takes notice for the Respondents.

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 Senior Standing Counsel for the Respondents.

3. This writ petition has been filed for mandamus to direct the 1st respondent, namely, the Additional Commissioner to consider the rectification application filed by the petitioner on 21.05.2005, to rectify the Order – in – Appeal No.105/2025 (GSTA-I) (ADC) dated 05.03.2025 passed in appeal filed against the order in original dated 24.08.2023 by the 2nd respondent. By the order dated 05.03.2025, the petitioner's appeal against the order in Original No.21/2023 dated 24.08.2023 was partially allowed and partially dismissed.

4. It is, in this background the petitioner has filed an application for

rectification of the aforesaid order dated 05.03.2025 under Section 161 of the respective GST enactments on 21.05.2025.

5. It appears that the petitioner was also called for a personal hearing on 24.11.2025 pursuant to the personal hearing notice dated 14.10.2025. The petitioner appeared for the personal hearing; however, no order has been passed by the 1st Respondent thereafter. The petitioner has also sent a reminder on 28.11.2025, which has also not elicited any response. Hence, the petitioner is before this Court by filing this writ petition on 04.12.2025.

6. A reading of Section 161 of the GST enachments, *prima facie*, indicates that powers are vested with the appellate authority also to rectify the defects, if indeed there are any defects in the order passed. Whether any case is made out by the petitioner for rectification or not is the subject matter which has to be decided by the 1st respondent in response to the application for rectification filed by the petitioner filed on 21.05.2025.

7. Considering the fact that the petitioner was heard on 24.11.2025, there shall be a direction to the 1st respondent to consider the

petitioner's appplication filed on 21.05.2025 on mertis as expeditiously as possible, preferably within a period of three months from the date of receipt of a coy this order.

8. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

9. This Writ Petition stands disposed of with the above observations and direction. No costs. Connected Writ Miscellaneous Petition is closed.

10.12.2025

Neutral Citation : Yes / No

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To:

1. The Additional Commissioner (Appeals -I)
   26/1, Mahatma Gandhi Road,
   Nungambakkam,
   Chennai - 600 034

2. The Assistant Commissioner GST and Central Excise
   Mylapore Division, No.26/1, 7th Floor, Annex Building,
   Mahatma Gandhi Road,
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C.SARAVANAN, J.

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