



WEB COPY



W.P.No.49986 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM:

THE HONOURABLE MR. JUSTICE C.SARAVANAN

W.P.No.49986 of 2025

M/s Cosmo Granites Pvt Ltd
Rep by its Authorised Signatory,
Mr. V. Senthil,
No. 6, Ranjith Road, Kotturpuram,
Chennai - 600 085

... Petitioner

Versus

1.The Commissioner

O/o.The Commissionerate of GST & Central Excise,
MHU Complex, Anna Salai
Nandhanam, Chennai-600 085

2. The Joint Commissioner

GST and Central Excise,
Chennai South Commissionerate
MHU Complex, Anna Salai
Nandhanam,
Chennai-600 085

...Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus to to direct the 2nd Respondent to consider the rectification application of the petitioner dated 22.11.2025 on merits after providing proper opportunity to the petitioner

For Petitioner : M/s.Abdul Azeez
For Respondent : Mr.R.P.Pragadish
Senior Standing Counsel



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ORDER

Mr.R.P.Pragadish, 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. I have heard the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents

4. In this Writ Petition, the petitioner has prayed for a Mandamus to direct the 2nd Respondent to pass appropriate orders on the Rectification application dated 22.11.2025 filed by the petitioner to rectify the error in the assessment order dated 23.10.2025. As per *proviso*, the scope of Section 161 of the respective GST Enactments is categorical.

5. Accordingly, this Writ Petition is disposed of without expressing any opinion on merits by directing the 2nd Respondent to consider the aforesaid



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rectification application and pass an appropriate order in accordance with law, if such an application is indeed maintainable under Section 161 of the respective GST Enactments.

6. This Writ Petition stands disposed of with the above observations. No costs.

19.12.2025

Neutral Citation: Yes/No

gv

To:

1.The Commissioner

O/o.The Commissionerate of GST & Central Excise,
MHU Complex, Anna Salai
Nandhanam, Chennai-600 085

2. The Joint Commissioner

GST and Central Excise,
Chennai South Commissionerate
MHU Complex, Anna Salai
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C.SARAVANAN. J,

gv

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