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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8222 of 2025
and
W.M.P.(MD)Nos.6171 and 6172 of 2025

M/s.Jaya Medicals Agencies,
Represented by its Proprietor SP.Sivarajan,
1st Floor, No.8, NA Seshapuram, Thennur,
Trichy 620017. ... Petitioner

Vs.

1.The Appellate Authority,
Deputy Commissioner (ST) (GST),
Trichy.

2.The State Tax Officer,
Woraiyur Assessment Circle, Trichy.

3.The Office of the Assistant Commissioner (ST),
Woraiyur Assessment Circle,
C2, Second Floor, Second Cross West,
Thillai Nagar, Trichy. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India seeking issuance of Writ of Certiorari, calling for records relating to the order dated 22.08.2024 of the second respondent in GSTN 33AAGFJ5498R1ZH/2019-2020 and quash the same.

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For Petitioner : Mrs.AL.Ganthimathi
Senior Counsel
for Mr.C.Mahadevan

For Respondents : Mr.J.K.Jayaselan
Government Advocate

ORDER

This writ petition has been filed challenging the assessment order passed by the second respondent dated 22.08.2024, for the year 2019-2020.

2. Heard both sides.

3. The petitioner is running a medical agency and the petitioner was unaware of the assessment order passed by the second respondent for the Assessment Year 2019-2020. Upon learning about the said order of the second respondent dated 22.08.2024, the petitioner filed a petition for rectification of the said order on 28.01.2025, which was rejected by the second respondent on 31.01.2025. Thereafter, the petitioner filed an appeal before the first respondent, which was, however, rejected on the ground of limitation.

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4. The petitioner's main grievance is that the impugned order itself has been passed without serving any proper notice to him and without any details regarding the demand. The appellate authority would insist on calculating the period of limitation from the date when the original assessment order was passed and in such case, the appeal would be much beyond the period of limitation. After assessment order has been made, Section 161 of the GST Act provides for an application to be made for rectification. Such rectification can be disposed either in favour of the assessee or against him. If any rectification is made as prayed for, the same would get merged into the original order. Just because the rectification application has been rejected, the period of limitation to challenge the original assessment order cannot be said to begin from the date on which the original order was passed, it would only count from the date on which the order of rectification has been passed.

5. In the present case, the original order of assessment was made on 22.08.2024 and the rectification order was issued on 31.01.2025. Therefore, the period of limitation for challenging the order of assessment dated 22.08.2024 should begin from the date of rejection of the rectification application, *i.e.,* from 31.01.2025. When the appeal is

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filed by the assessee against the original order of assessment, the limitation period should be calculated from the date the rectification application was dismissed. However, the first respondent has calculated the limitation period from the date of the original order. Therefore, the rejection order passed by the first respondent dated 05.03.2025 is set aside and the first respondent is directed to take up the appeal on file without reference to the period of limitation and dispose of the same on merits and in accordance with law, after affording an opportunity of hearing to the petitioner, within a period of four months from the date of receipt of a copy of this order.

6. Accordingly, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

25.03.2025

Index : Yes / No
Internet : Yes / No

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VIVEK KUMAR SINGH, J.

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