



W.P.(MD)No.9777 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9777 of 2025

and

W.M.P.(MD)No.7305 of 2025

Tvl.Kajah Enterprises (P) Ltd.,
No.48, South Mount Road,
Tirunelveli Town, Tirunelveli District,
Represented by its Director, Abdul Gafoor.

... Petitioner

-vs-

The Assistant Commissioner (Inspection) (ST-IU),
Office of the Joint Commissioner (ST-IU), Tirunelveli.

... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent herein to consider the petitioner's rectification application under Section 161 of TNGST Act on 11.03.2025 after affording the petitioner a reasonable opportunity of hearing.

For Petitioner : Ms.A.Lakshmi
for M/s.Polax Legal Solutions

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



W.P.(MD)No.9777 of 2025

WEB COPY

ORDER

This writ petition has been filed seeking a direction to the respondent herein to consider the petitioner's rectification application dated 11.03.2025, filed under Section 161 of the TNGST Act, after affording an opportunity of hearing to the petitioner.

2. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the petitioner's rectification application dated 11.03.2025, relating to the Assessment Year 2021–2022, has been rejected by the respondent on 28.03.2025. The rejection was based on the ground that the error mentioned in the petitioner's application does not fall within the scope of 'errors apparent on the face of the record,' as outlined under the TNGST and CGST Acts, 2017. The provision for rectification is strictly limited to clerical, arithmetical, typographical errors or other mistakes that are self-evident and do not require further investigation or detailed scrutiny. Since the issue raised in the petitioner's application requires substantive examination beyond the scope of apparent errors, the petitioner's rectification application cannot be entertained.



W.P.(MD)No.9777 of 2025

WEB COPY

3. At this juncture, the learned counsel appearing for the petitioner seeks the permission of this Court to withdraw the writ petition with liberty to file a fresh writ petition to challenge the rectification order and she has also made an endorsement to that effect.

4. Recording the above said submission and the endorsement made by the learned counsel for the petitioner, this Writ Petition is dismissed as withdrawn with liberty as prayed for. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
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08.04.2025
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To:-

The Assistant Commissioner (Inspection) (ST-IU),
Office of the Joint Commissioner (ST-IU), Tirunelveli.



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W.P.(MD)No.9777 of 2025

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.9777 of 2025

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