BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **30.04.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE VIVEK KUMAR SINGH**

W.P.(MD)No.12971 of 2025
and
W.M.P.(MD)No.9293 of 2025

M/s.Akash Traders,
Represented by its Proprietor,
N.Kumar. ... Petitioner

-vs-

The Deputy State Tax Officer – 2,
Office of the State Tax Officer,
Nagercoil – 1 Assessment Circle,
Nagercoil – 629 001. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to pass an order on merits in the Rectification Application filed in ARN AD3304250416747 dated 15/04/2025 by considering the records and explanations filed by the petitioner with such time as may be directed by this Court.

For Petitioner	:	Mr.N.Sudalai Muthu
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition has been filed seeking a direction to the respondent to pass an order on merits in the Rectification Application filed in ARN AD3304250416747, dated 15.04.2025, by considering the records and explanations filed by the petitioner.

2. The learned counsel for the petitioner submits that due to lack of knowledge about GST and limited portal access, the petitioner had fully relied on a part-time accountant, who failed to inform the petitioner about the assessment proceedings. As a result, the petitioner was unable to participate in the adjudication proceedings, which leads to the issuance of the ex parte assessment order dated 22.02.2025. Subsequently, the petitioner filed a petition for rectification on 15.04.2025, wherein the petitioner had annexed all the documents relating to their sales turnover for the year 2020-2021 and the same is still pending.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the impugned assessment order has been passed after issuing show cause notice in DRC 01 to the petitioner on 23.11.2024, followed by the reminders dated 20.01.2025 & 06.02.2025. He further submits that the petitioner's rectification application will be considered on merits and appropriate orders will be passed in accordance with the law, within a time frame to be fixed by this Court.

4. Considering the limited scope of the relief sought for by the petitioner, without going into the merits of the case, this Court hereby directs the respondent to consider the rectification application of the petitioner, dated 15.04.2025, on merits and pass appropriate orders in accordance with law, after considering the records and explanations submitted by the petitioner and also giving due opportunity to the petitioner, within a period of two months from the date of receipt of a copy of this order. In the interregnum, the respondent shall maintain *status quo* prevailing as on date.

5. With the above directions, this Writ Petition stands allowed. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
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30.04.2025
(2/2)

VIVEK KUMAR SINGH, J.

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To:-

The Deputy State Tax Officer – 2,
Office of the State Tax Officer,
Nagercoil – 1 Assessment Circle,
Nagercoil – 629 001.

W.P.(MD)No.12971 of 2025
(1/2)

30.04.2025