



W.P(MD)No.15609 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.15609 of 2025

and

W.M.P(MD)No.11825 of 2025

ARS Traders,
Rep. by its Proprietor Rajeswari Sreelatha,
No.3-7-93, Sree Lakshmi Nivas,
Mankalai, Melpalai,
Vilavancode,
Kaniyakumari 629 152.

... Petitioner

Vs.

1.The Appellate Deputy Commissioner,
Commercial Tax Building,
AR Line Road, Palayamkottai,
Tirunelveli 627 002

2.The State Tax Officer,
Kuzhithurai Assessmnet Circle @ Kattadurai,
Kaniyakumari District.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in Impugned Order in GSTIN.33GEUPS7244E1ZY/2022-23 dated 07.02.2025 on the file of the second respondent and partly quash the same.



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For Petitioners : Mr.I.Romeo Roy Alfred
For Respondents : Mr.J.K.Jayaselan
Government Advocate

ORDER

This writ petition has been filed against the impugned order, dated 07.02.2025 for the assessment year 2022-2023 by the second respondent under Section 161 of the Goods and Services Tax Act, 2017.

2. By the aforesaid order, the second respondent has disposed of the petitioner's application for rectification of order in Form GST DRC 07, dated 29.10.2024. Although, the impugned order records that there is an error apparent on the face of record, it merely imposes a penalty without making any discussion on the application filed by the petitioner on 25.11.2024 seeking for rectification of order, dated 29.10.2024.

3. Considering the same, the impugned order is set aside and the case is remitted back to the respondents to pass fresh order on the application of the petitioner, dated 25.11.2024 filed under Section 161 of the Tamil Nadu Goods



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and Services Tax Act, 2017, after due notice on the petitioner. The said exercise shall be completed within a period of six weeks from the date of receipt of a copy of this order.

4. The writ petition stands disposed of with the above direction. There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

10.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

1.The Appellate Deputy Commissioner,
Commercial Tax Building,
AR Line Road, Palayamkottai,
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2.The State Tax Officer,
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C.SARAVANAN, J.

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