



W.P.(MD) No.15665 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 10.06.2025

CORAM

THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.15665 of 2025

and

W.M.P.(MD) Nos.11894 & 11895 of 2025

KR Agencies

Represented by its Proprietor

Mr.Krishnan Senthilraja,

No.24, T.P.K.Road, Pasumalai,

Madurai - 625 004.

... Petitioner

Vs.

The State Tax Officer (ST),

The Proper Officer

Madurai Rural (South) Assessment Circle

Office of the Assistant Commissioner (ST)

Madurai Rural (South) Assessment Circle

Dr.Thangaraj Salai, Commercial Taxes Building,

5th Floor, Madurai - 625 020.

... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for records from the file of the respondent in impugned order in Reference No. ZD3302251567958 in GSTIN/ID:33AEOPR6397F1ZX dated 17.02.2025 and consequential impugned Order of rejection of application for rectification in Reference No:ZD3305252529555 passed in GSTIN/ Temp. ID:33AEOPR6397F1ZX for the F.Y.2020-21, and quash the same as erroneous on facts and violative of principles of natural justice.



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For Petitioner : Mr.R.Ananth
for Mr.K.S.Prakash

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Mr.R.Suresh Kumar, the learned Additional Pleader, takes notice for the respondent. With his consent, this Writ Petition is being disposed of at the admission stage itself.

2. The petitioner has filed this Writ Petition for issuance of a Writ of Certiorari to call for the records from the file of the respondent pertaining to the impugned order in Reference No. ZD3302251567958 in GSTIN/ID: 33AEOPR6397F1ZX dated 17.02.2025, and the consequential impugned order rejecting the application for rectification in Reference No. ZD3305252529555 passed in GSTIN/Temp. ID: 33AEOPR6397F1ZX for the financial year 2020-21, and to quash the same as being erroneous on facts and violative of the principles of natural justice.

3. The petitioner suffered an assessment order for the tax period from April 2020 to March 2021, which was passed on 17.02.2025. Under these circumstances, the petitioner attempted to file an application under



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Section 161 of the respective GST enactments on 18.05.2025, for rectification of the order. However, the application could not be uploaded due to certain technical glitches on the website. Consequently, the petitioner filed the application again on 21.05.2025, which has now culminated in the impugned order, wherein the prayer for rectification has been rejected with the following observations:

TVL KR AGENCIES, GSTIN: 33AEOPR6397F1ZX filed a rectification application under section 161 of the GST Act 2017 on 21.05.2025 (Application date) seeking rectification of the Assessment order for the year 2020-21 dated: 17.02.2025.

As per section 161 of the GST Act 2017, rectification can be made only in respect of an error apparent on the face of the record.

Upon verification of the application pertain to matters that require which do not quality as "errors apparent on the face of the record" as defined under section 161. The rectification application seeks to alter the substantive findings of the original assessment order, which is beyond the scope of section 161.

As per section 161, a taxpayer must submit an application for rectification within three months from the date when the respective order, decision, notice, or certificate was issued. But, you have filed an application after three months from the date of order.

In view of the above findings and considering the provisions of section 161 of the GST Act 2017, it is



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concluded that your application for rectification is not maintainable. The rectification application dated: 21.05.2025 filed under section 161 of the GST Act, 2017 is hereby rejected.

4. A reading of the aforesaid order indicates a complete non-application of mind and a violation of the principles of natural justice, as the petitioner was not heard, despite having a right to be heard before the passing of such an order. Therefore, the impugned order is liable to be set aside, and the matter is remitted back to the respondent to pass a fresh order under Section 161 of the respective GST Enactments, after affording an opportunity of hearing to the petitioner, preferably within a period of three months from the date of receipt of a copy of this order.

5. Accordingly, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

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Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes/No

Speaking Order / Non-Speaking Order



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The State Tax Officer (ST),
The Proper Officer
Madurai Rural (South) Assessment Circle
Office of the Assistant Commissioner (ST)
Madurai Rural (South) Assessment Circle
Dr.Thangaraj Salai,
Commercial Taxes Building, 5th Floor,
Madurai - 625 020.



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C.SARAVANAN, J.

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