BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Writ Petition(MD)No.16036 of 2025
and
W.M.P(MD)No.12128 of 2025

Tvl. Monikandan (W.C)
Rep. by its Proprietor K.Manikandan,
No.65, SarakkalVilaiEdalakudi,
Nagercoil – 629 002,
Kanniyakumari District.

..Petitioner

Vs.

The Deputy State Tax Officer -2,
Nagercoil-2, Assessment Circle,
Kanniyakumari District.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for records pertaining to the impugned order passed by the respondent vide his order in GSTIN. 33BCJPM6571N1Z1/2020-21 dated 24.01.2025 and consequential order passed by the respondent in GSTIN. 33BCJPM6571N1Z1/ 2020-21 dated 05.06.2025 and quash the same as it is illegal without jurisdiction and in gross violation of Principles of Natural Justice.

For Petitioner	: Mr.A.Satheesh Murugan
For Respondent	: Mr.R.Sureshkumar Addl. Govt. Pleader

ORDER

The petitioner herein is aggrieved by the impugned assessment order dated 24.01.2025 and the order dated 05.06.2025 rejecting the application filed under Section 161 of the TNGST Act, 2017 for rectification of the assessment order dated 24.01.2025 passed for the tax period between April 2020 and March 2021.

2. Mr.R.Sureshkumar, learned Additional Government Pleader, takes notice for the respondent. By consent of both parties, this writ petition is taken up for final disposal at the admission stage itself.

3. It is the specific case of the petitioner that the petitioner was issued a show cause notice in DRC 01 dated 26.11.2024, wherein a sum of Rs.14,88,446/- was assessed together with interest. It is the further case of the petitioner that even before the reply to the show cause notice, the petitioner had paid a sum of Rs.14,71,418/-. It is further submitted that without considering the same, the respondent had confirmed the demand of Rs.6,82,488/- vide order dated 24.01.2025. Therefore, the petitioner filed an application for rectification under Section 161 of the TNGST Act, 2017, which has been rejected, stating that there is no error apparent on the face of the record through the second mentioned impugned order dated

05.06.2025. The relevant portion of the second mentioned impugned order dated 05.06.2025 reads as follows:

> "This is with reference to your application, requesting rectification under Section 161 of CGST/SGST Act. Upon review, it has been observed that the error mentioned in your application does not fall within the scope of "errors apparent on the face of the record," as outlined under the Act.
>
> 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 your application requires substantive examination beyond the scope of apparent errors, we regret to inform you that your request for rectification cannot be entertained.
>
> In view of the above the application filed by the taxpayer under Section 161 of TNGST Act, 2017, is hereby rejected."

4. Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, and having perused the orders above-mentioned, this court finds that there is a violation of principles of natural justice. Considering the same, the second mentioned impugned order dated 05.06.2025 is set aside, and it is remitted back

to the respondent to pass a fresh order under Section 161 of the TNGST Act, 2017. The respondent is directed to pass a fresh order as expeditiously as possible, after affording an opportunity of hearing to the petitioner.

5. With the above directions, this writ petition stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

16.06.2025

NCC : Yes/No
Index : Yes/No
Internet:Yes
skn

To
The Deputy State Tax Officer -2,
Nagercoil-2, Assessment Circle,
Kanniyakumari District.

C.SARAVANAN, J.

skn

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