BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Writ Petition(MD)No.16686 of 2025
and
W.M.P.(MD).Nos.12652 and 12653 of 2025

Vignesh ..Petitioner

Vs.

The Deputy State Tax Officer-2,
Sattur-I Circle,
Sattur,
Virudhunagar 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 the records relating to the impugned order passed by the respondent in GSTIN33AVSPV8455D1ZZ/2017-18 dated 14.06.2024 and quash the same and direct the respondent to pass the rectification order and drop the assessment order for the year 2017-18 and further order passed by the respondent.

For Petitioner : M/S.R.Shunmathi Priya

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

ORDER

The petitioner has challenged the impugned order passed by the respondent in GSTIN33AVSPV8455D1ZZ/2017-18 dated 14.06.2024 and for a consequential direction to the respondent to pass the rectification order and drop the assessment order for the year 2017-18.

2. This Writ Petition is disposed of at the time of admission, after hearing the learned counsel for the petitioner, learned Government Advocate for the respondent.

3.The case of the petitioner is that the impugned order has been passed pursuant to the notice in GST ASMT-10 dated 30.06.2023 for the tax period 2017-18 concreted to limitation under Section 74 of the TNGST Act 2017/GCST Act 2017. The case of the petitioner is that the petitioner had filed an application under Section 161 of the TNGST Act 2017/GCST Act 2017, which has been rejected in GST DRC 07, by the impugned order dated 06.12.2023. Thereafter, on 06.03.2024, the petitioner filed another application for rectification of the aforesaid order under Section 161 of the TNGST Act 2017/GCST Act 2017, which came to be rejected by the impugned order dated 14.06.2024. It is noticed that the petitioner has not filed a reply to the assessment order as he was unaware of the same, but it was posted in the web portal. The impugned order dated 14.06.2024 has been rejected on the ground that the power of rectification is confined only to the mistake apparent of the face of record and the application can be made only after mistake is ex facie and the matter does not involve presentation of further argument, replies, or submission by the either counter parties. The operative portion of the impugned order dated 14.06.2024, reads under:

> *The power of rectification in the order is confined only to the mistakes apparent of the face of record. The application for rectification can be made if the mistake is ex facie and the matter does not involve presentation of the further arguments or replies or submissions by either counter parties. In simple terms, a decision on the debatable point of law or undisputed questions of fact is not a mistake apparent from the record.*

4.Since the assessment order dated 06.12.2023 has been passed without participating the petitioner in the adjudication proceedings pursuant to the notice issued in ASMT-10, dated 30.06.2023, GST

DRC-01A, Intimation Notice dated 16.08.2023 and GST DRC-01SCN Notice dated 20.09.2023, the impugned order stands quashed and remits the case back to the respondent to pass fresh order subject to the petitioner depositing 25% of the disputed tax to the credit of the Government, from its Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

5. The impugned order, which stands quashed, shall be treated as addendum to the Show Cause Notice. The petitioner shall file a reply within a period of 30 days from the date of receipt of a copy of this order, along with the said deposit.

6. Thereafter, the respondent shall pass a fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of four weeks.

7. In case the petitioner complies with the abovesaid conditions stipulated, the impugned order deemed to have been quashed. In case the petitioner has failed to comply with the above conditions, it shall be deemed that the Writ Petition is dismissed, in which the respondent is at

liberty to proceed against the petitioner for recovery of tax due from the petitioner.

8. With the above directions, this writ petition stands disposed of. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

20.06.2025

NCC : Yes/No
Index : Yes/No
Internet:Yes
vsg

To

The Deputy State Tax Officer-2,
Sattur-I Circle,
Sattur,
Virudhunagar District.

C.SARAVANAN, J.

vsg

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