BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.18597 of 2025
and
W.M.P(MD)No.14253 of 2025

Rethna Corporation,
Rep. by its Proprietor,
Jayaraman Moorthy,
No. 3 Chennai Main Road,
No.1, Tolgate,
Tiruchirapalli - 621216. ... Petitioner

Vs.

1.The Secretary to the Government,
Ministry of Finance Department,
Room No. 76, New Delhi - 01.

2.The Secretary to Government,
Tamilnadu Finance Department,
Fort. St. George,
Chennai - 09.

3.The Deputy Commercial Tax Officer,
Lalgudi, Ariyalur,
Trichy District.

4.The Deputy State Tax Officer – II,
Lalgudi Assessment Circle,
Trichy District.

5.The Commissioner (Appeals) I,
Lalgudi Assessment Circle,
Trichy 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 entire records relating to the impugned order vide Reference No.ZD330125306900X dated 31.01.2025 passed by the fourth respondent and to quash the same as illegal.

For Petitioner : Mr.S.Vidhya Sagar

For Respondents : Mr.J.K.Jayaselan
Government Advocate

ORDER

The petitioner has now challenged the impugned order dated 31.01.2025 passed for the assessment year 2020-2021, after the petitioner's request for rectification of the aforesaid order under Section 161 of the respective Goods and Services Tax enactments, 2017 was rejected by an order dated 18.06.2025.

2. The learned counsel for the petitioner submits that at this distant point of time, the appellate remedy against the order dated 31.01.2025 would be time barred.

3. The submission of the learned counsel for the petitioner is incorrect as the petitioner has wrongly pursued the remedy under Section 161 of the respective Goods and Services Tax Enactments, 2017. In such circumstances, the benefits of Section 14 (2) of the Limitation Act, 1963 will enure.

4. Therefore, the petitioner is permitted to file a statutory appeal under Section 107 of the respective Goods and Services Tax enactments, 2017 within a period of 15 days from the date of receipt of a copy of this order. In case such an appeal is filed, the appellate authority shall entertain and dispose of the same on its turn on merits and in accordance with law after hearing the petitioner.

5. The writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

10.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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<u>C.SARAVANAN, J.</u>

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