BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22808 of 2025
and
W.M.P(MD)No.17895 of 2025

Tvl.Jai Engineering Company,
Rep. by its Proprietor,
B.Sankaranarayanan,
No.159/4, VMJ School Street,
Kamarajar Salai,
Madurai – 625009. ... Petitioner

Vs.

The Assistant Commissioner (State Tax),
Kamarajar Salai Assessment Circle,
Madurai. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a writ of Certiorari, calling for records pertaining to the impugned order passed by the respondent vide his order in GSTIN 33CTWPS3651L1ZV/2018-19 dated 30-07-2024 and consequential order passed by the respondent in her Reference No.ZD330225207499E dated 20-02-2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice.

For Petitioner : Mr.R.Aravindraj

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

ORDER

This writ petition has been filed challenging the impugned order dated 20.02.2025 passed by the respondent under Section 161 of the Tamil Nadu Goods and Services Tax Act, 2017.

2. By the impugned order, the respondent has declined to rectify the purported error in the order dated 30.07.2024 (wrongly mentioned as 31.07.2024 in the order of rejection order). In the operative portion of the impguned order dated 20.02.2025, it is stated that the appeal vide ARN:AD33082401334E dated 12.08.2024 filed against the demand raised in DRC 07 dated 31.07.2024 is pending and hence, the application for rectification was rejected.

3. The learned counsel for the petitioner submits that the petitioner has not filed an appeal against the order dated 31.07.2024. It is further submitted that the correct date of the said order is 30.07.2024. A copy of the order dated 30.07.2024 has been filed by the petitioner. It is submitted that the petitioner has

filed an appeal only against the order dated 26.11.2024 on 12.08.2024. Therefore, there is an error apparent on the face of record even in the impugned order passed under Section 161 of the respective Goods and Services Tax enactments.

4. The learned Government Advocate for the respondent submits that two different orders have been passed in respect of 2 different defects and that in respect of those defects covered by an order dated 26.04.2024 alone, the petitioner has filed an appeal. Thus, it is evident that the order impugned also suffered an error apparent on the face of record. Therefore, the impugned order is liable to be quashed.

5. In view of the above submission, the impugned order stands quashed and the case is remitted back to the respondent to re-consider the application filed by the petitioner against the order dated 30.07.2024(wrongly mentioned as 31.07.2024) within a period of two months from the date of receipt of a copy of this order. It is needless to state that before passing any order, the petitioner shall be heard.

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

21.08.2025

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

The Assistant Commissioner (State Tax),
Kamarajar Salai Assessment Circle,
Madurai.

<u>C.SARAVANAN, J</u>.

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