**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 15.09.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P(MD)No.25092 of 2025**
**and**
**W.M.P(MD)No.19682 of 2025**

Tvl.EAGLE BLUE METAL,
Represented by its Proprietor
Bright Singh Chelladurai,
GSTIN 33ATVPB0028K2ZR,
9/52, Main Road, Kavalkinaru,
Vaddakkankulam,
Tirunelveli – 627 105. ... Petitioner

Vs.

1.The State Tax Officer
(Colln & Arrear),
Office of the Deputy Commissioner
(ST), Inspn.,
Commercial Taxes Buildings,
Tirunelveli – 627 002.

2.The State Tax Officer (ST),
Nanguneri Assessment Circle,
Nanguneri. ... Respondents

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 on the file of the respondent in impugned Rectification order in GSTIN 33ATVPB0028K2ZR/2017-18 (Ref No.ZD330923033673E) dated 04.12.2023 by the respondent under section 161 of TNGST Act 2017 and quash the same as cryptic, illegal, arbitrary, wholly without jurisdiction and direct the second respondent to pass assessment order afresh by giving full effect to the appellate order dated 02.11.2023 passed by the Deputy Commissioner (Appeals), Madurai and Tirunelveli in Appeal No. and Year .GST-T/335/2023 and modify the demand in accordance with the findings therein.

For Petitioner : Mr.N.Sudalai Muthu

For Respondents : Mr.R.Sureshkumar
Additional Government Pleader

**ORDER**

Heard both sides.

2.The petitioner suffered an assessment order dated 07.09.2023. Aggrieved by the same, the assessee filed an appeal before the appellate authority. The appeal was allowed on 02.11.2023 and the original assessment order was quashed. Thereafter, the assessing officer passed a rectification order dated 04.12.2023. Challenging the rectification order, this writ petition has been filed.

3.As rightly contended by the learned counsel for the petitioner, the original assessment order has been set aside by the appellate authority; therefore, there was nothing left to rectify. The impugned order of rectification is patently without jurisdiction. If the assessing officer is aggrieved by the order of the appellate authority, he must file a further appeal before the Tribunal. The impugned order is set aside.

4.The assessing officer is directed to give effect to the order of the appellate authority, unless within a period of eight weeks, he is able to obtain any interim order from the Tribunal.

5.This Writ Petition is allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

**15.09.2025**

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

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Office of the Deputy Commissioner
(ST), Inspn.,
Commercial Taxes Buildings,
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2.The State Tax Officer (ST),
Nanguneri Assessment Circle,
Nanguneri.

**G.R.SWAMINATHAN, J.**

MGA

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