



WEB COPY



W.P(MD)No.30694 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30694 of 2025

and

W.M.P.(MD)Nos.23822 & 23824 of 2025

Tvl.KRS Contractor,
Represented by its Proprietor K.Rangasamy,
33BBJPR0209R1ZB,
Plot No.50, Managalambigai Nagar,
Perungalur, Pudukkottai.

... Petitioner

Vs.

The Commercial Tax Officer,
Pudukkottai-II Circle,
Pudukkottai.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records in the impugned Order in Ref.No.ZD330424215971K dated 26.04.2024 and consequential rectification order in Ref. No. ZD331024193890G dated 25.10.2024 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

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



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ORDER

Heard both sides.

2. The petitioner is an assessee. The case on hand pertains to the assessment year 2018-19. An assessment order was passed on 26.04.2024. Though the petitioner is not happy with the said order, he did not choose to file any appeal. While so, the assessing officer exercised suo motu jurisdiction to rectify the assessment order under Section 161 of TNGST. The rectification order was passed enhancing penalty imposed on the assessee. This is obviously affects the procedure adversely.

3. As per 3 proviso to Section 161, where such rectification adversely affects any person, the principles of natural justice shall be followed by the authority carrying out such rectification.

4. In this case, the assessee shall not be put on notice. On this ground, the impugned rectification is quashed. The matter is remitted to the file of the respondent to pass afresh rectification order as per law. The Writ Petition is allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

29.10.2025

Index : Yes / No
Internet : Yes/ No
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To

The Commercial Tax Officer,
Pudukkottai-II Circle,
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G.R.SWAMINATHAN, J.

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