



**W.P.(MD) No.35212 of 2025**

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

**DATED: 09.12.2025**

**CORAM**

**THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)No.35212 of 2025**

M/s.Neha Motors

... Petitioner

**Vs**

The Deputy State Tax Officer-2,  
Goods and Services Tax Department,  
Karaikudi-Circle, Karaikudi.

... Respondent

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondent to reassess and pass a rectification order for application ARN AD331125045059C dated 26.11.2025 to prevent double taxation, within a time frame stipulated by this Court.

For Petitioner : Mr.M.Sivakumar

For Respondent : Mr.R.Sureshkumar



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## **ORDER**

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This Writ Petition is filed seeking a direction to the respondent to reassess and pass a rectification order for application ARN AD331125045059C dated 26.11.2025 to prevent double taxation, within a time frame stipulated by this Court.

2. Heard the learned counsel appearing for the petitioner and Mr.R.Sureshkumar, learned Additional Government Pleader, who takes notice on behalf of the respondent.

3. By consent, this writ petition is taken up for final hearing at the admission stage itself.

4. It is the case of the petitioner, K.Rajeshkumar, that he is the partner of M/s.Neha Motors, engaged in dealer and retail trading of two wheeler and services with related products, situated at S-65 Soodamanipuram, Karaikudi, Sivagangai -630 003 and he has regularly filed monthly GSRT-1 and GSTR-3B returns. He received a GST DRC-07 order dated 27.08.2024 for the financial year 2019-2020 from the respondent, in which the last paragraph of page no.6, the petitioner



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wants to certain rectification. In this regard, he has submitted an application to the respondent on 26.11.2025. However, the same has not been considered to date. Hence, the petitioner has approached this Court.

5. The learned Additional Government Pleader appearing for the respondent, on instructions, would submit that the application of the petitioner dated 26.11.2025 would be considered in accordance with law.

6. In view of the same, without expressing any opinion on the merits of the matter, this Court directs the respondent to consider and pass orders on the petitioner's application ARN AD331125045059C dated 26.11.2025 on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order.

7. With the above direction, this Writ Petition is disposed of.  
There shall be no order as to costs.

**09.12.2025**

Index : Yes/No  
Internet: Yes/No  
Neutral Citation: Yes/No  
*Rmk*



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To

The Deputy State Tax Officer-2,  
Goods and Services Tax Department,  
Karaikudi-Circle, Karaikudi.



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**KRISHNAN RAMASAMY, J.**

*Rmk*

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