IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.37380 of 2025
and
W.M.P.Nos.41816 & 41818 of 2025

Rajesh,
Proprietor of Amman Enterprise,
142/A, MTH Road,
Villivakkam, Chennai, 600050.

..Petitioner(s)

Vs

The Assistant Commissioner,
PADI- Ambattur – Kancheepuram,
Tamil Nadu State/UT- Tamil Nadu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records of the respondent bearing reference No.ZD330325200628O dated 25.03.2025 and quash the same.

For Petitioner(s): Ms.S.Gayathri

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order-in-original was issued on 26.08.2024 in respect of two issues. The petitioner applied for rectification on 25.09.2024. Said request was rejected on 06.02.2025. The petitioner reapplied for rectification on 07.02.2025 and said request was rejected under impugned order dated 25.03.2025.

3.Adverting to the impugned order, learned counsel for the petitioner submits that the Input Tax Credit (ITC) claimed by the petitioner under the GSTR-3B return was lower than the ITC available as per the auto-populated GSTR-2A. Without appreciating this aspect correctly, she submits that a tax demand was imposed on the petitioner.

4.Ms.Amirta Poonkodi Dinakaran, learned Government Counsel, appears on behalf of the respondents. She submits that the matter may be remanded for reconsideration of the rectification application. She invites my attention to the second proviso to Section 161 of applicable GST statutes.

5.In the impugned rectification order, the particulars of ITC availed of and available were set out. Said details are reproduced below:-

PARTICULARS	CGST	SGST	IGST
ITC as per 3B	Rs.2351160	Rs.2351160	Rs.42483
ITC as per 2A	Rs.2552492.76	Rs.2552492.76	Rs.52978.80
ITC MISMATCH	201333	201333	4395.53

6.From the above table, it appears that the ITC available as per GSTR-2A is greater than that availed of and utilized under GSTR-3B. Hence, this is an appropriate case for reconsideration of the rectification application.

7.Such rectification application was first filed on 25.09.2024, which is within the prescribed six month period from the date of order-in-original dated 26.08.2024. In any case, the second proviso to Section 161 reads as under:-

> *"PROVIDED FURTHER that the said period of six months shall not apply in such cases where the rectification is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission."*

8.As discussed above, the error pointed out by the petitioner appears to fall within the scope of a clerical error. Hence, the limitation period of six months would not apply as per the second proviso to Section 161 of applicable GST enactments.

9.For reasons aforesaid, impugned order dated 25.03.2025 is set aside and the respondent is directed to reconsider the rectification application. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order. Since the impugned order has been set aside, any order of attachment pursuant thereto shall be raised.

10.The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

30-06-2026

Index:No
Speaking order
Neutral Citation:No
hvk

To

The Assistant Commissioner,
PADI- Ambattur – Kancheepuram,
Tamil Nadu State/UT- Tamil Nadu.

SENTHILKUMAR RAMAMOORTHY, J.

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W.P.No.37380 of 2025

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