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W.P.No.16407 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.07.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.16407 of 2024

M/s. Mani Blue Metals & M. Sand,
Rep. by its Proprietor, R. Malliga

... Petitioner

Versus

The State Tax Officer,
Palacode,
Dharmapuri District.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India pleased to issue a Writ of Mandamus, to direct the respondent to consider and pass orders on the Rectification Application dated 27.11.2023 filed under Section 161 of CGST Act, 2017 against the order of the respondent passed in GSTIN-33MuPM6988M1ZV/2020-21, dated 30.08.2023 for the Assessment year 2020-21, within the time frame fixed by this Court.

For Petitioner : Mr. V. Sanjeevi

For Respondents : Mrs. K. Vasanthamala,
Government Advocate (Tax)



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ORDER

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An assessment order dated 30.08.2023 was issued in respect of alleged “non-payment of tax due of seigniorage fees under RCM” and alleged “short payment of taxes on outward supply”.

2. The petitioner filed a rectification application dated 27.11.2023 under Section 161 of applicable GST statutes. The petitioner states that such rectification petition was not disposed of within the time limit of six months. The present writ petition has been filed in these facts and circumstances seeking disposal thereof within the time frame fixed by this Court.

3. Mrs. K. Vasanthamala, learned Government Advocate, accepts notice for the respondent. She submits that if a reasonable time limit be fixed the rectification petition would be considered and disposed of in accordance with law.

4. In view of the aforesaid submissions, W.P.No.16407 of 2024 is



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disposed of by directing the respondent to consider and dispose of the rectification application dated 27.11.2023 in respect of assessment period 2020-21, within a period of three months from the date of receipt of a copy of this order. No costs.

05.07.2024

Index : No
Speaking Order : Yes
Neutral Case Citation:No

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To

The State Tax Officer,
Palacode,
Dharmapuri District.



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SENTHILKUMAR RAMAMOORTHY,J.

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