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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 14549 of 2026
and WMP Nos. 15797 & 15798 of 2026

M/s.A R ROADLINES
Represented by its Proprietor R Dhanapal
No.15-F, T M S Mill Opp. Raja Complex,
Omalur Main Road, Salem-636 602

Petitioner(s)

Vs

The State Tax Officer
Salem Rural Circle,
Salem-I, Integrated Commercial Taxes Building,
Pitchards Road, Hasthampatty, Salem-636 007

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records of the respondent in his proceedings in Reference No.ZD331225108486K, dated 08.12.2025 for the tax period April 2021 - March 2022 and the consequential order of the respondent rejecting the rectification application in its proceedings in GSTIN - 33AVFPD2597M1ZC/2021-2022, dated 04.03.2026, quash the same.

For Petitioner(s): Mr.P.V.Sudakar

For Respondent: Mr.V.Prashanth Kiran
Government Advocate

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ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2.This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3.In this Writ Petition, the Petitioner has challenged the impugned order dated 08.12.2025 passed under Section 73 of the respective GST enactments for the tax period 2021–2022 and the consequential order dated 04.03.2026, whereby the application filed under Section 161 on 30.01.2026 came to be rejected, for the observations:

> 6. Now in the Rectification application the tax payer has uploaded a supporting documents like Reply letter, Consignment Invoices, RCM Documents merged, confirmation Statement/Certificate received from your Recipients like GST been discharged through RCM in GSTR 3B.
>
> 7. However these documentary evidences and declarations not produced at the time of Adjudication but now provided in Rectification application shall be treated as New Records and the same cannot be considered in order to pass Order under Section 161 of CGST/TNGST ACT 2017 as Section 161 empowers only to Rectify an Adjudication order if at all any Clerical Mistake

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or Arithmetical Mistake or any error apparent in the face of Record been evidenced in the Original Order.

8. Therefore the Error pointed out in Rectification application by Tvl. A. R. Roadlines Proprietor R. Dhanapal(33AVFPD2597M1ZC) is not an error apparent in the face of Record. Unless the Error is self Evident, Section 161 of CGST/TNGST ACT 2017 cannot be invoked. Also the Error pointed out in Rectification application Tvl. A. R. Roadlines Proprietor R. Dhanapal (33AVFPD2597M1ZC) requires the interpretation of Rate of tax by producing New and Subsequent Records with Further Arguments and Submissions after passing the Original Order. The Rectification seeking a detailed examination and investigation in opinion of facts of the Adjudication already made by producing New and Subsequent Records after passing the Original Order doesnot fall within scope of Apparent Errors and hence cannot be considered for Rectification under Section 161 of CGST/TNGST ACT 2017.

> 5. In the case of M/s Vishaka Exports Vs. Assistant Commissioner (ST) (FAC) Tiruppur North I Circle / Tiruppur Bazar, In Writ Petition in W.P.No.34471 of 2022 and W.M.P.No.33919 of 2022 in W.P.No.34471 of 2022, the Hon'ble High Court of Madras in Its Order dated 23.12.2022, has held in Para (9) as to what constitutes an error apparent on the face of record, as follows:
>
> "To be noted, the expression 'errors apparent on the face of record' has been repeatedly explained by this Court to be errors which are so obvious and so palpable (tangible if one may say so) that no inferential process is required or no inferential process need to be applied to detect the error."

9. Hence in the Original Assessment Order no error apparent in the face of Record been evidenced. Subsequent filing of the New records in connection to

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the demand created after passing the original order cannot be entertained for Rectification under Section 161 of the Tamil Nadu goods and Services Tax Act 2017.

10. It is hereby reiterated that your petition demanding rectification under Section 161 of the Tamil Nadu goods and Services Tax Act 2017, cannot be entertained for the reasons stated above and doesnot fall within the ambit of the provisions of Section 161 of CGST/TNGST ACT 2017 and hence the Original Assessment holds good.

4.The notice preceding the impugned order dated 25.09.2025 indicates that the allegation against the Petitioner was that the Petitioner had wrongly claimed exemption from payment of tax. In response thereto, the Petitioner filed a reply on 25.10.2025. In the said reply, the Petitioner had specifically stated that it was engaged in GTA services and that the liability to pay tax did not arise in its hands in view of Sl. No.1 of Notification No.13/2017-Central Tax dated 28.06.2017 read with Notification No.11/2017-Central Tax dated 28.06.2017. Along with the reply, the Petitioner enclosed copies of the following documents:

1.Ledger and Trading account
2.Bank Statement
3.Auditor’s Balance Sheet

5.Therefore, before proceeding to pass the order, the Respondent ought to have called upon the Petitioner to furnish supporting documents to substantiate its claim that it had indeed provided GTA services, which were not taxable in

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the hands of the Petitioner in terms of the aforesaid notifications, and that the tax liability was payable by the recipient under the Reverse Charge Mechanism (RCM). It is in this background that the Petitioner appears to have filed an application on 30.01.2026, which has now been rejected by the second impugned order dated 04.03.2026, thereby confirming the demand.

6.The Respondent rejected the application on the ground that the Petitioner could not produce documents for the first time in a rectification application and that the Petitioner had failed to establish that the tax had in fact been paid under the Reverse Charge Mechanism. The order dated 08.12.2025 appears to have been passed in haste, perhaps with a view to avoid abatement of the assessment proceedings in light of the limitation prescribed under Section 73. What should have been done was to call upon the Petitioner, after receipt of the reply, to furnish all relevant details and supporting documents, including invoices and consignment notes, to substantiate the claim under the aforesaid notifications before passing any order. I am therefore inclined to interfere with the impugned order and remit the matter back to the Respondent for fresh consideration on merits. It is incumbent upon the Petitioner to produce all consignment notes along with proper tabulations explaining the basis on which the Petitioner claims exemption under the aforesaid notifications.

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7.In case the Petitioner complies with the above direction, the Respondent shall consider the matter afresh and pass appropriate orders on merits and in accordance with law, as expeditiously as possible, without reference to limitation.

8. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

10. This Writ Petition stands disposed of with the above observations. No Costs. Connected Writ Miscellaneous Petitions are closed.

17-04-2026

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
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To

The State Tax Officer
Salem Rural Circle,
Salem-I, Integrated Commercial Taxes Building,
Pitchards road, Hasthampatty, Salem-636 007

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C.SARAVANAN J.

ssr

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