BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27-07-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP(MD) No. 21116 of 2026
and
W.M.P.(MD)No.15686 of 2026

Tvl Annai Enterprises
Rep. by its Proprietor George Bush,
No.1/17/5, Kadar Meeran Nagar,
Thoothukudi - 628006

..Petitioner(s)

Vs

The Deputy State Tax Officer- II /
The Deputy Commercial Tax Officer
Tuticorin Assessment Circle,
Tuticorin.

..Respondent(s)

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a WRIT OF CERTIORARIFIED MANDAMUS calling for the impugned Rejection order under Section 128A of the GST Act (waiver of interest and penalty) on the file of respondent vide GSTIN 33AVPPG6976M1ZS/2019-20 order in GST SPL-07 reference number ZD330825136672A dated 13.08.2025 and quash the same as illegal and devoid of merits and direct the respondent to consider the application under form GST-SPL-02 dated 15.03.2025 afresh and pass such further or other orders as this Honble Court may deem fit and proper to the circumstances of the case and thus render justice.

For Petitioner(s): Mr.Raja.Karthikeyan

For Respondent(s): Mr.S.Venkatesh
Counsel for the State of Tamil Nadu

ORDER

The present Writ Petition has been filed challenging the impugned order dated 13.08.2025, whereby the application submitted by the petitioner in Form GST SPL-02, dated 15.03.2025, has been rejected. The relevant observations contained in the impugned order read as follows:

> 3. The above interest and penalty had been levied u/s 50 & 73(9) of the Tamilnadu Goods and Service Tax Act 2017 for self-assessed tax. As per circular no.238/2024 dt.15.10.2024 in Table No.4 says that "However, the benefit of waiver of interest and penalty shall not be applicable in the cases where the interest has been demanded on account of delayed reporting of any supply in the return, as such interest is related to demand of interest on self-assessed liability and does not pertain to any demand of tax dues and is directly recoverable under sub-section (12) of section 75

2. The impugned order has also been passed taking note of the fact that, despite sufficient opportunity having been afforded, the petitioner failed to appear before the respondent and prosecute the application.

3. It is brought to the notice of this Court that the Principal Seat of this Court is presently seized of a batch of matters involving the question as to whether the benefit of the Amnesty Scheme under Section 128A of the Central

Goods and Services Tax Act, 2017, is liable to be extended in similar circumstances. The decision of the Principal Seat in the said batch of cases is awaited.

4. There is no dispute that the petitioner had disclosed the tax liability in GSTR-1, but failed to discharge the corresponding tax liability while filing the monthly GSTR-3B returns. The Assessment Order dated 09.06.2023 appears to have been passed under Section 73 of the respective GST enactments. *Prima facie*, there appears to be no statutory embargo in entertaining the petitioner's application seeking the benefit of the Amnesty Scheme under Section 128A of the GST Act, subject to the petitioner satisfying the conditions prescribed thereunder.

5. There are also indications that the GST Council had itself recommended the insertion of Section 128A into the GST Act after taking note of the practical difficulties encountered by taxpayers following the rollout of the GST regime with effect from 01.07.2017. These aspects are also likely to form part of the consideration before the Principal Seat in the pending batch of cases.

6. Therefore, without expressing any opinion on the merits of the controversy, this Court is inclined to remit the matter to the respondent for fresh consideration after the decision of the Principal Seat in the batch of cases is rendered. Upon the pronouncement of the said decision, the respondent shall reconsider the petitioner's application and pass fresh orders in accordance with the law declared therein. It is made clear that the respondent shall abide by and give effect to the decision to be rendered by the Principal Seat in the batch of cases relating to Section 128A of the GST Act, which is presently being heard by the Hon'ble Mr.Justice Senthilkumar Ramamoorthy.

7. The Writ Petition stands disposed of accordingly. There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

27-07-2026

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

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To

The Deputy State Tax Officer- II /
The Deputy Commercial Tax Officer
Tuticorin Assessment Circle,
Tuticorin.

C.SARAVANAN, J.

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