BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **15.09.2026**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP(MD) NO. 26152 of 2026
{CNR: HCMD011275282026}

Case QR

and
W.M.P.(MD) No.19657 of 2026

M/s. Sri Annamar Agencies
Rep. by its Proprietrix Mrs.Ramayee

Petitioner(s)

Vs

The State Tax Officer (FAC)
Kulithalai Assessment Circle
Thiruchirappalli
Tamil Nadu.

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari call for the records of the impugned Order in FORM GST SPL-07 dated 15.09.2025 in Reference No. ZD330925174656W rejecting the Application submitted under Section 128A of the CGST Act, 2017 for the Financial Year 2018-19 from the files of the respondent herein and quash the same.

For petitioner : Mr. Aparna Nandakumar

For respondent : Mr.R.Parthiban
Special Government Pleader

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ORDER

Mr.R.Parthiban, learned Special Government Pleader, takes notice for the respondent.

2. This Writ Petition is taken up for final hearing at the time of admission with the consent of the learned counsel for the petitioner and learned Special Government Pleader for the respondent.

3. In this Writ Petition, the petitioner has challenged the impugned order in Form GST SPL 07 dated 15.09.2025 bearing reference in No.ZD330925174656W, whereby the application filed on 05.03.2025 under Section 128A of the respective GST enactments has been rejected on the ground that the petitioner has not generated Form GST DRC-03A.

4. Facts on record reveal that the petitioner had suffered an adverse order under Section 73 of the respective GST enactments for the tax period 2018-19 on

22.04.2024. The petitioner desired to settle the same and thus, filed an application on 05.03.2025.

5. It appears that even prior to filing of the application under Section 128A of the respective GST enactments on 05.03.2025, the petitioner debited the amount equivalent to the tax liability as early as 01.06.2024 by generating Form GST DRC-03. However, the petitioner failed to debit the same by generating DRC-03A.

6. This appears to be the reason for rejecting the application in view of the Rule 164(1),(2) of the respective GST Rules, 2017, which reads as under:

> ***"164. Procedure and conditions for closure of proceedings under section 128A in respect of demands issued under section 73.***
>
> *(1) Any person who is eligible for waiver of interest, or penalty, or both in respect of a notice or a statement mentioned in clause (a) of sub-section (1) of section 128A, may file an application electronically in FORM GST SPL-01 on the common portal, providing the details of the said notice or the statement, as the case may be, along with the details of the payments made in FORM GST DRC-03 towards the tax demanded.*

(2) Any person who is eligible for waiver of interest, or penalty, or both, in respect of orders mentioned in clauses (b) and (c) of sub-section (1) of section 128A, may file an application electronically in FORM GST SPL 02 on the common portal, providing the details of the said order, along with the details of the payments made towards the tax demanded:

Provided that the payment towards such tax demanded shall be made only by crediting the amount in the electronic liability register against the debit entry created by the said order:

Provided further that if the payment towards such tax demanded has been made through FORM GST DRC-03, an application in FORM GST DRC-03A, as prescribed in sub-rule (2B) of rule 142, shall be filed by the said person for credit of the said amount in the Electronic Liability Register against the debit entry created for the said demand, before filing the application in FORM GST SPL 02."

7. The failure on the part of the petitioner to file an application in Form GST DRC-03A in terms of Rule 142 (2B) of the respective GST enactment is procedural in nature, provided the aforesaid amount has not been debited towards any other tax liability subsequently.

8. Throughout the period, the amount equivalent to the tax debited on 01.06.2024 should have remained in the Electronic Credit Ledger of the petitioner till the date of passing of the impugned order. This aspect can be examined by the

respondent. If that is the case, *post facto* filing of Form GST DRC-03A can be permitted. This matter would require a fresh examination.

9. Therefore, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh order. The petitioner may also file a reply in SPL 04 to the notice in SPL 03 dated 11.06.2025 within a period of thirty (30) days from the date of receipt of a copy of this order.

10. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply.

11. Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

12. This Writ Petition stands disposed of, with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

15.09.2026

Index : Yes / No
Internet : Yes / No
apd

To

The State Tax Officer (FAC)
Kulithalai Assessment Circle
Thiruchirappalli
Tamil Nadu.

C.SARAVANAN, J.

apd

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