**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 12.12.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.47759 of 2025
and
W.M.P.Nos.53327 and 53330 of 2025

Senthil,
Proprietor of M/s.Jayamurugan Stores ... Petitioner

Vs.

The Deputy State Tax Officer - 2,
Nanganallur Assessment Circle,
Station No.571,
Integrated Commercial Taxes and
Registration Department (South Tower),
Commercial Taxes Department,
Room No.224, 2nd Floor,
Anna Salai,
Nandanam,
Chennai – 35. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the proceedings of the Impugned Order dated 27.04.2024 bearing Ref.No.ZD330424225134W passed by the Respondent herein and quash the same.

For Petitioner : Mr.R.Krishnamurthy

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

**ORDER**

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned Order dated 27.04.2024 of the Respondent.

4. The case of the Petitioner is that even though the Petitioner had filed a Reply to the Show Cause Notice in GST DRC-01 dated 24.01.2024 vide Reply dated 20.02.2024, the Petitioner's case has not been considered favourably.

5. Hence, it is submitted that there is a violation of Principles of Natural Justice and therefore the impugned Order is liable to be interfered with.

6. During the course of hearing, the learned counsel for the Petitioner has also drawn attention to an application filed in Form GST SPL-02 under Section 128A of the respective GST enactments for waiver of interest and penalty.

7. In my view, the challenge to the impugned Order is without any merits as the Petitioner's submission has been considered and disposed of by the Respondent vide impugned Order dated 27.04.2024.

8. As a matter of fact, the Officers have been specified under Section 128A of the respective GST enactments for amnesty in the form of waiver of interest and penalty.

9. The request of the Petitioner for such waiver cannot be granted by the Assessing Officer. Therefore, there is no merits in this Writ Petition.

10. However, there shall be a direction to the Authorities concerned to consider the Petitioner's Application in Form GST SPL-02 which was purportedly filed on 30.10.2025 for waiver of interest and penalty under Section 128A of the respective GST enactments, and dispose of the same on merits and in accordance with law within a period of six (6) weeks from the date of receipt of a copy of this order.

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

**12.12.2025**

Neutral Citation : Yes / No

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To:

The Deputy State Tax Officer - 2,
Nanganallur Assessment Circle,
Station No.571,
Integrated Commercial Taxes and
Registration Department (South Tower),
Commercial Taxes Department,
Room No.224, 2nd Floor,
Anna Salai,
Nandanam,
Chennai – 35.

**C.SARAVANAN, J.**

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