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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-01-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2249 of 2026
and
W.M.P.Nos.2486 and 2491 of 2026

Goodluck Rubber and Plastic Products,
Represented by its Proprietor,
Thiru Muthaheer Hussain,
No.8, Kamaraj Street,Thiru Nagar,
Nagelkeni,Chromepet,Chennai 600 044.

..Petitioner(s)

Vs

Assistant Commissioner (ST),
Pammal Assessment Circle,
Integrated CT & Regn Department building,
South Tower, Nandanam,
Chennai 600 035.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Respondent herein in impugned order in Form DRC-07 having reference No.ZD3312232610315 dated 29.12.2023 for the Assessment year 2019-20 passed under Section 73 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to redo the assessment after affording opportunity of personal hearing to the Petitioner.

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For Petitioner(s): Mr.S.Velu
For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 29.12.2023, whereby, following demand has been confirmed against the Petitioner:-

S.No	**Tax Period**	**Tax**	**Interest**	**Penalty**	**Total**
1	Apr 2019 – Mar 2020	5,89,161.88	3,87,006.00	58,916.00	10,35,083.88
2	Apr 2019 – Mar 2020	5,89,161.88	3,87,006.00	58,916.00	10,35,083.88
3	Apr 2019 – Mar 2020	2,900.00	1,905.00	290.00	5,095.00
Total		**11,81,223.76**	**7,75,917.00**	**1,18,122.00**	**20,75,262.76**

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4. The demand that has been confirmed on account of the admitted tax liability declared in Form GSTR 1 and GSTR 3B. The Petitioner has not paid the tax and has thus been mulct with interest and penalty as well.

5. It appears that the Petitioner had attempted to file an appeal to Appellate Authority on 28.03.2024 but withdraw the same on 07.04.2025 with a view to secure the interest under Section 128A of the respective GST enactments, which has been rejected by an order dated 18.12.2025.

6. It is in this background, the Petitioner has now approached this Court by filing this Writ Petition only on 20.01.2026.

7. The application filed under Section 128A of the respective GST enactments vide order dated 18.12.2025 was rejected.

8. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

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9. It is evident that the Petitioner is now liable to pay tax along with Interest and Penalty, as there is no scope for either remitting the case back on account of the violation on the part of the petitioner to respond to the Notice that preceded the impugned order. Therefore, the impugned order dated 18.12.2025 is not liable to be interfered with.

10. The Petitioner is not only liable to pay tax but also Interest and Penalty, as the amount that has been declared by the Petitioner in the monthly Return filed for the month of April 2019. Therefore, this Writ petition is liable to be dismissed.

11. The learned counsel for the Petitioner has drawn attention to Paragraph No.12 of the affidavit filed in support of this Writ Petition which reads as under:-

> *"The Petitioner submits that, the respondent issued notice in Form GST SPL – 03 dated 02.06.2025 in which it was stated that, the petitioner has not paid disputed tax fully in order to avail waiver scheme and hence the application filed for waiver of interest and penalty is liable to be rejected. The petitioner in his reply dated 10.06.2025 submitted that, while filing the monthly returns in Form GSTR3B, relevant input credit as allowed in Section 16(4) of the Act was not taken in to account for the whole period. The petitioner filed GSTR3B for the month of April 2019 to September 2019 as nil input erroneously. However at the time of filing of annual return in GSTR9, this was corrected but the respondent without considering the reply filed by the petitioner,*

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rejected the waiver application for the reasons that, the petitioner is not eligible to apply waiver application vide order dated 18.12.2025."

12. However, the recovery proceedings shall be kept in abeyance subject to the tax liability of Rs.11,81,223.76, within a period of thirty days from the date of receipt of a copy of this order.

13. Asfar as the payment of interest and penalty is concerned, the Petitioner may approach the Respondent with suitable application under Section 80 of the respective GST enactments for discharge the tax liability in installments.

14. In case the Petitioner files such application, the Respondent shall considered the application and dispose the same on merits without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

15. In case the Petitioner fails to file such application, the Respondent is 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.

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

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

23-01-2026

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

Assistant Commissioner (ST),
Pammal Assessment Circle,
Integrated CT & Regn Department building,
South Tower, Nandanam,
Chennai 600 035.

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C.SARAVANAN, J.

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