IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4787 of 2026
and
W.M.P.Nos.5318 and 5320 of 2026

Tvl.Chennai Ceramics,
Represented by its Partner
K.Barani … Petitioner

Vs.

Assistant Commissioner (State Taxes),
Madipakkam Assessment Circle,
The Integrated Building for Commercial Tax &
Registration Department (South Tower),
Nandanam,
Chennai – 600 035. … 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 with the Reference No.ZD331125209467K on the files of the Respondent and quash the impugned order dated 12.11.2025 as arbitrary.

For Petitioner : Mr.N.Murali
For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

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

3. The Petitioner is before this Court against the impugned Order dated 12.11.2025, whereby the Petitioner's application dated 28.06.2025 for waiver of interest or penalty to settle the dispute under Section 128A of the respective GST Enactments has been rejected without any reasoning. Further, denying the benefit under Section 128A of the respective GST Enactments.

4. It is the case of the Petitioner that rejecting the application to settle the dispute under the amnesty provisions without a proper reasoning is arbitrary and violative of Principles of Natural Justice.

5. Learned Government Advocate for the Respondent submits that help desk has been created to resolve such issues and SDM Ticket bearing No.1423731 has also been issued to the Petitioner.

6. The Petitioner had earlier transactioned a sum of Rs.57,23,402.37/- from the VAT Register by filing Form GST TRAN-1 and

Form GST TRAN-2 in the GST portal. Subsequently, it was found that the Petitioner was not eligible to transition the aforesaid credit amount of Rs.57,23,402.37/-. Therefore, Notice dated 23.12.2019 was issued to the Petitioner under Section 74 of the respective GST Enactments which culminated in an Assessment Order dated 22.09.2021.

7. Before the Assessment Order was passed, the Petitioner had reversed the amount on various dates, however under these circumstances, penalty and interest were levied under Section 122(2)(b) and Section 50(3) of the respective GST Enactments by the aforesaid Assessment Order.

8. Aggrieved by the said order, the Petitioner filed an appeal before the Appellate Authority, who vide order dated 14.05.2025, modified the penalty imposed under Section 122(2)(b) and Section 73 of the respective GST Enactments.

9. It is in this background, the Petitioner filed an application under Section 128A of the respective GST Enactments to avail the benefit of amnesty provisions which has been now rejected by the impugned Order.

10. Recording the submission of the learned Government Advocate for the Respondent that the issues will be resolved, the impugned Order is quashed and the case is remitted back to the Respondent to pass a fresh order after considering the Appellate Order and the amnesty provisions under the respective GST Enactments, as expeditiously as possible, preferably within a period of three months 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.

18.02.2026

Neutral Citation : Yes / No

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To:

Assistant Commissioner (State Taxes),
Madipakkam Assessment Circle,
The Integrated Building for Commercial Tax &
Registration Department (South Tower),
Nandanam,
Chennai – 600 035.

C.SARAVANAN, J.

arb

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