IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.Nos.8104 & 8110 of 2026
and
W.M.P.Nos.8763, 8766, 8773 & 8775 of 2026

P. Raju Contractor,
Rep. by its Proprietor,
Mr.P. Raju,
Doing business at
No. 29, Maniyammah Nagar,
Dharapuram,
Tiruppur,
TamilNadu – 638 656.

..Petitioner in both petitions

Vs

1. The Deputy Commercial Tax Officer,
   Tiruppur-III,
   Tamil Nadu.

2. The Deputy State Tax Officer – 2,
   Dharapuram Circle,
   Dharapuram.

..Respondents in both petitions

PRAYER in W.P.No.8104 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 2nd Respondent in GSTIN: 33ACFPR3923E1ZU/2019-2020 Dated 24.08.2024, DRC-07 Ref. No. ZD330824226247E dated 25.08.2024 for the assessment year 2019-2020, quash the same.

PRAYER in W.P.No.8110 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 2nd Respondent in GSTIN: 33ACFPR3923E1ZU/2019-2020 Dated

17.04.2024 DRC-07 Ref. No. ZD3304241308520 dated 17.04.2024 for the assessment year 2018-2019, quash the same.

For Petitioner	:	Mr. Rajendra Prasad (In both petitions)
For Respondents	:	Mr.P.Selvi, Government Advocate. (In both petitions)

COMMON ORDER

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

2. These Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the impugned orders dated 17.04.2024 and 24.08.2024, passed for the assessment years 2018-19 and 2019-20 respectively. It is observed that the Petitioner had submitted a representation dated 14.10.2025, wherein the Petitioner expressed a willingness to discharge the principal tax liability but sought a waiver of interest and penalty. However, such a waiver of interest and penalty is permissible only as provided under the specific provisions of the GST enactment.

4. Since the Petitioner has admitted the tax liability and is only seeking a waiver which falls outside the scope of a writ of certiorari in this context, the Petitioner cannot now seek to quash the impugned orders. Under such circumstances, this Court is not inclined to interfere with the impugned orders. However, taking note of the Petitioner's request to discharge the liability, liberty is granted to the Petitioner to approach the respondent authorities under Section 80 of the respective GST Enactments to seek payment of the tax dues in instalments, provided the same is permissible under the law.

5. Accordingly, these Writ Petitions are dismissed with the above-mentioned liberty. No costs. Consequently, connected miscellaneous petitions, if any, are closed.

04.03.2026

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

kmm

To

1. The Deputy Commercial Tax Officer,
Tiruppur-III,
Tamil Nadu.

2. The Deputy State Tax Officer – 2,
Dharapuram Circle,
Dharapuram.

C.SARAVANAN, J.

kmm

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