



WEB COPY



W.P. No. 9120 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 9120 of 2026

and

W.M.P. Nos. 9845 and 9846 of 2026

Tvl. Muthukumarasamy Saravanan
Rep., by its Proprietor, Saravanan. M

... Petitioner

Vs.

Assistant Commissioner (ST),
Chrompet Assessment Circle,
Room No.322, 3rd Floor,
Mylapore Taluk Office Building,
R.A. Puram, Chennai – 600 028.

... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the respondent in Form GST SPL – 07 dated 24.09.2025 having reference No.ZD3309253076383 along with detailed order as annexure and quash the same.

For Petitioner : Mr. R. Mansoor Ilahi

For Respondent : Mr. C. Harsha Raj,
Special Government Pleader



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ORDER

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This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader, who takes notice on behalf of the Respondent.

2. In this Writ Petition, the Petitioner has challenged the rejection of the application filed by the Petitioner under Section 128A in Form GST SPL – 07.

3. Learned counsel for the Petitioner would submit that the rejection of the application on the ground that the Petitioner has not discharged the tax liability confirmed by the Assessment Order dated 17.04.2025 is incorrect.

4. Learned Special Government Pleader for the Respondent is not able to confirm whether the Petitioner had indeed paid the disputed tax or not.

5. The Petitioner has enclosed a copy of the bank receipt dated 27.09.2024. Apart from the same, the Petitioner claims to have paid the tax by debiting the electronic credit ledger on various dates.

6. It is noticed that by an assessment order dated 17.04.2024, a sum of Rs.16,96,064/- was confirmed for the tax period 2018-2019. The Petitioner



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claims to have paid a sum of Rs.12,87,629/- by making a cash deposit on 27.09.2024 and further debiting amounts on 19.07.2024 and 28.09.2024 amounting to Rs.2,04,114/- and Rs.6,43,815/- respectively.

7. Under these circumstances, I am inclined to remit the case back to the Respondent to pass a fresh order as expeditiously as possible.

8. With the above observations, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

01.04.2026

Neutral Citation: Yes / No
AT

To
The Assistant Commissioner (ST),
Chrompet Assessment Circle,
Room No.322, 3rd Floor,
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C.SARAVANAN, J.

AT

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