IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11621 of 2026
AND
WMP NO. 12678 OF 2026

Mr.Shahul Hameed Shirajuddin
Proprietor of M/s.Prince Super Stores
9,Medavakkam Main road,
Keelkattalai,Chennai - 600117.

..Petitioner(s)

Vs

The State Tax Officer
Madipakkam Assessment Circle No.233
Commercial Taxes and Registration Building
Nandhanam, Chennai 600035.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus to direct the respondent to permit the petitioner to file the return in FORM GST SPL-02 either electronically or physically, recording the payment made as per Section 18A2 and Notification No.21/2024 dated 08.10.2024 against the demand order passed by the respondent in reference No.ZD3308242744464 dated 29.08.2024 for the year 2019-2020, and thus render justice.

For Petitioner(s): Mr.R.Ramkumar
For Respondent(s): Mr.V.Prashanth Kiran, GA

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate 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 Government Advocate for the Respondent.

3. The present Writ Petition has been filed for a directions to the Respondent to permit the Petitioner to file FORM GST SPL 02 under Section 128 A of the GST Act, pursuant to the demand order passed by the Respondent dated 29.08.2024 for the F.Y.2019-2020.

4. The learned Counsel for the Petitioner, however, submits that liberty may be granted to challenge the impugned order before the Appellate Authority under Section 107 of respective GST Enactment.

5. Learned counsel for the Petitioner has also drawn the attention to the order of this court dated 05.01.2026 in WP.No.49802 of 2025 in the petitioner's own case, where Orders were passed, under similar circumstances, permitting the Petitioner to file an appeal with further directions to the Appellate Authority to dispose of the same on merits, without any reference to period of limitation.

6. The relevant portion of the Order dated 05.01.2026 in W.P.No.49802 of 2025 are extracted hereunder for the sake of convenience:-

" 6. Considering the fact that the Petitioner has already discharged the tax liability on 25.03.2025, liberty is granted to the Petitioner to challenge the impugned assessment order dated 31.12.2023 before the Appellate Commissioner by way of a statutory appeal within a period of 30 days from the date of receipt of a copy of this order. In so far as penalty and interest is concerned.

7. In case the Petitioner files such an appeal within such time, the Appellate Commissioner shall dispose of the appeal on merits without reference to limitation on its turn. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

8. This Writ Petition stands disposed of with the above liberty. No costs. Connected Writ Miscellaneous Petition is closed."

7. Learned Government Advocate for the Respondent submitted that he has no objection for above relief being granted to the petitioner .

8. Accordingly, this Writ Petition is disposed of with the above liberty to file an appeal before the appellate authority under Section 107 against the impugned order

9. This Writ Petition stands disposed of in terms of the directions of the order dated 05.01.2026.

26-03-2026

Neutral Citation: Yes/No

gv

C.SARAVANAN J.
gv

To

The State Tax Officer
Madipakkam Assessment Circle No.233
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