IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP No. 12965 of 2026
AND
WMP Nos. 14169 & 14170 of 2026

RP Metal Sections Private Limited
Rep. by its Director Mr.Rajesh S
Bathalapalli Village No. 1216/2,
Baskardas Nagar, MGR College Post, Hosur,
Krishnagiri, Tamilnadu-635 109

..Petitioner(s)

Vs

1. The Deputy Commissioner (ST)(GST)(Appeal),
   Hosur
   Office at 4th Floor, Sapthagiri Sri Vari Mension,
   Adjacent to Five Star Petrol bunk,
   Gandhi Nagar, Sipcot, Phase II,
   Kumadhepalli Post, Hosur 635 109

2. The Assistant Commissioner (ST) (FAC),
   Hosur South-II, Circle,
   CT Building, Ground Floor,
   Near Old Bus Stand,
   SeetharamanMedu, Hosur-635 109

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus calling for the records of the 1st Respondent in his order in APPL-02 dated 27.01.2026 and quash the same as illegal and direct the 1st Respondent to take the appeal filed by the Petitioner on 05.01.2026 on record and decide it on merits in accordance with law.

For petitioner(s):	Mr.Ramesh Kumar Chopra
For respondent(s):	Ms.Amirtha Poonkodi Dinakaran Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the respondents.

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 respondents.

3.The petitioner is before this Court against the impugned order dated 27.01.2026, whereby, the petitioner's appeal against the order dated 26.05.2025 has been confirmed. It appears that, earlier, against the order dated 26.05.2025, the petitioner had filed an application for rectification under Section 161 of TNGST Act, 2017, on 22.09.2025. The application was, however, rejected on 15.10.2025. Thereafter, the petitioner filed an appeal on 05.01.2026 before the 1st respondent to set aside the assessment order dated 26.05.2025, which was passed for the tax period 2023-24.

4.The learned counsel for the petitioner would submit that the petitioner had already reversed the ineligible credit as early as 21.10.2023 for a sum of Rs.45,06,300/-. When asked whether the petitioner had discharged the proportionate interest liability and penalty under Section 73 of the respective GST enactment, the learned counsel for the petitioner submitted that the petitioner has not opted for the same. On a specific query as to whether the petitioner has opted 128-A also, it is informed that no such application was filed. Thus, the tax liability confirmed by the order dated 26.05.2025 stands admitted by the petitioner. Thus, the petitioner has not opted for waiver of interest and penalty in terms of the amnesty under Section 128-A of the Act.

5.Also, there are also no justification for the petitioner to seek interference of the impugned order, insofar as the tax liability that has been confirmed by the order dated 26.05.2025. However, considering the fact that the order dated 26.05.2025, is in absence of a reply and without taking note of the proportionate reversal made on 21.10.2023, the case is remitted back to the 2nd respondent to ascertain whether indeed the reversal of amount was towards the said amount of Rs.45,06,300/-, was towards the demand confirmed *vide* order dated 26.05.2025. The 2nd respondent is also directed to requantify the interest component along with the penalty imposed under Section 73 of the Act. In case, no amount has been recovered or paid, appropriate orders shall be passed to recover the amount due from the petitioner.

6.This Writ Petition stands disposed of with the above observations. No costs. Connected W.M.Ps are closed.

06-04-2026

Index: Yes/No
Neutral Citation: Yes/No
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C.SARAVANAN, J.

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To
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