IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12468 of 2026
and
WMP Nos.13636 & 13638 of 2026

Tvl. Sri Lekha
Rep. by its Proprietor,
Ramyatanray,
No.43, First Floor, Godown Street,
Parrys, Chennai-600 001.

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer
Kothawalchavadi, North-I,
Chennai, Tamil Nadu.

..Respondent(s)

PRAYER:

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the learned Respondent herein in GSTIN/ 33AICPR1841G2ZI/ 2018-19 in FORM GST DRC-08 in Order Reference No. ZD331124179031W dated 22.11.2024 and quash the same.

For Petitioner(s): Mr.B Syed Abdul Wakeel

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.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 petitioner is before this Court against the impugned order in Form GST DRC-08 dated 22.11.2024, wherein, order dated 24.07.2023 passed by the respondent was rectified suo motu by the Department. The aforesaid changes in the rectification order altered the place of supply of the petitioner.

4. On a perusal of the records, it appears that the petitioner had also filed an application in Form GST SPL-02 dated 13.03.2025 under Section 128(A) of the respective GST enactment which came to be rejected in Form GST SPL-07 on 27.09.2025. In the rejection order, it has been stated as under:

(2) Upon verification of your application and the details provided therein, your application is liable to be rejected for the following reasons.

(i) You have submitted an application under Section 128-A, in the FORM GST SPL-02 bearing reference No.AD3303250593480. The scheme waives interest and penalties for financial year 2018-19 to financial year 2019-20 for the assessments finalised under Section 73.

The demand ID ZD 331124179031W for which you seek waiver has been finalized. The taxpayer has not made full payment of tax.

5. Learned counsel for the petitioner submits that over and above the amount that has been recovered/paid by the petitioner at the time of application for settling the dispute under Section 128(A) of the respective CGST enactment Act, he is willing to pre-deposit balance amount of the disputed tax as a condition for *de-novo* adjudication.

6. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which is extracted hereunder:-

The petitioner undertakes to pay balance 50%

of the disputed tax apart from what was *recovered as a condition for remand"*

7. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

8. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing balance amount of the disputed tax as directed above and the Petitioner, not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

9. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law, as if this Writ Petition was dismissed *in limine* today.

10. It is needless to state that before passing any such order, the Respondent shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

06-04-2026

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

MFA

To

The Deputy Commercial Tax Officer
Kothawalchavadi, North-I,
Chennai, Tamil Nadu.

C.SARAVANAN, J.

MFA

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