IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17635 of 2026
and WMP.Nos. 18954 & 18958 of 2026

Asfiya Advertising
(Trade name ASFIYA ADVERTISING),
Represented by its partnership, Ground Floor,
Old No.34, Asfiya, Pushpa Nagar Main Road,
Nungambakkam, Chennai 600 034.

..Petitioner

Vs

1. Assistant Commissioner,
Nungambakkam : Central – III,
Chennai Central : Tamil Nadu.

2. Commercial Tax Officer,
Nungambakkam : Central – III,
Chennai Central : Tamil Nadu.

3. Deputy Commercial Tax Officer,
Vandavasi : Thiruvannamalai,
Vellore, Tamil Nadu.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the Order for Rejection of Application under Section 128A of the CGST Act in FORM GST SPL-07 vide Reference No:ZD330925115287A dated 10.09.2025 passed by the 1st respondent and to quash the same as illegal, arbitrary and consequently to further direct the 1st respondent to reconsider the petitioner's Application in FORM GST SPL-02 filed under Section 128A of the

CGST Act, 2017 seeking waiver of interest and penalty by duly taking into account the voluntary payments made by the petitioner through DRC-03 challans dated 29.08.2024 in accordance with law.

For Petitioner:	Mr. R. Ganesh Kanna
For Respondents:	Mr. R.Sethu Prabakaran Government Counsel (Tax)

ORDER

The rejection of an application under Section 128A of the applicable GST enactments is the subject of challenge in this writ petition.

2. Learned counsel for the petitioner points out that entire tax liability of Rs.6,14,353/- was discharged under about three DRC – 03s. He draws reference to said documents in support. Without taking this aspect into account, he submits that the application was rejected.

3. Mr. R.Sethu Prabakaran, learned Government Counsel, accepts notice for the respondents. He submits that the order of rejection was issued because the petitioner did not draw reference to the three DRC – 03s under which the entire tax liability was discharged.

4. On examining the documents placed on record, it appears *prima facie* that the petitioner discharged the entire tax liability. Therefore, reconsideration

is warranted. To enable the same, the order impugned herein is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within a period of three months from the date of receipt of a copy of this order.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

04-06-2026
(2/2)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1. Assistant Commissioner,
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Nungambakkam : Central – III,
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SENTHILKUMAR RAMAMOORTHY,J.

Kj

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