IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.33373 of 2025
and
W.M.P.No.37515 of 2025

First LSI Consulting Private Limited,
Represented by its Director
Aiswarya R.S … Petitioner

Vs.

The Assistant Commissioner,
Tambaram Assessment Circle,
Room No.342,
3rd Floor,
Integrated Commercial Taxes Offices Building,
Government Farm Village,
Nandanam,
Chennai – 600 035. … Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to condone the delay in filing of Form SPL-02 under the Waiver Scheme notified pursuant to Section 128A of the CGST Act against the Rectification Order No.ZD331224202969D dated 24.12.2024 on the file of the Respondent, quash the same and consequently direct the Respondent to consider the Petitioner's application for grant of relief under the said Scheme in a time-bound manner.

For Petitioner : Ms.S.Akshaya

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

The Petitioner has filed this Writ Petition for the following relief:-

> "To condone the delay in filing of Form SPL-02 under the Waiver Scheme notified pursuant to Section 128A of the CGST Act against the Rectification Order No.ZD331224202969D dated 24.12.2024 on the file of the Respondent, quash the same and consequently direct the Respondent to consider the Petitioner's application for grant of relief under the said Scheme in a time-bound manner."

2. The facts on record reveal that the Petitioner had earlier suffered adverse Assessment Order dated 27.04.2024 whereby the proposal in Show Cause Notice in GST DRC-01 dated 28.12.2023 was confirmed against the Petitioner after considering the Petitioner's Reply dated 16.01.2024 to the same in Form GST DRC-06.

3. By the aforesaid Assessment Order dated 27.04.2024, the demand that has been confirmed against the Petitioner towards tax liability as detailed below:-

Tax Period		**Act**	**Tax**	**Interest**	**Penalty**	**Total**
From	**To**					
April 2018	March 2019	IGST	2,75,505.00	3,25,272.00	27,550.00	6,28,327.00

4. The Petitioner claims to have paid the tax amount of Rs.2,75,505/- on 15.10.2024, as was confirmed vide Order dated 27.04.2024 for the aforesaid tax period.

5. In this background, the Petitioner filed an application for rectification of the Order under Section 161 of the respective GST Enactments to claim the benefit of Section 128A of the respective GST Enactments under Rule 164(2) of the respective GST Rules, which came to be rejected by the 2nd mentioned impugned Order dated 10.07.2025.

6. It is noticed that the demand confirmed by the Assessment Order dated 27.04.2024 had arisen purely on account of mismatch in details between GSTR-1 and GSTR-9 of the Petitioner.

7. The Petitioner is entitled to have a case settled under the Amnesty Scheme under Section 128A of the respective GST Enactments if the Petitioner had discharged the tax liability confirmed by the Order dated 27.04.2024 and impugned Order dated 24.12.2024.

8. Considering the same, the impugned Orders dated 27.04.2024 and 24.12.2024 are quashed and the case is remitted back to the Respondent to pass order allowing Amnesty under Section 128A of the respective GST Enactments as the Petitioner has discharged the tax liability in time.

9. This Writ Petition stands allowed with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

12.02.2026

Neutral Citation : Yes / No

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To:

The Assistant Commissioner,
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C.SARAVANAN, J.

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