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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43376 of 2026

and WMP Nos.48691 and 48693 of 2026

CNR: {HCMA012492852026}

Sri Balamurugan Steels
Represented by its Proprietor
Kathirvelu,
82E/13W, Chinnappampatty Road, Elampilai,
Salem- 637502.

..Petitioner(s)

Vs

Assistant Commissioner (ST)
Sankari Assessment Circle,
Salem

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari calling for the records on the file of the Respondent herein pertaining to the proceedings in FORM GST SPL-05 bearing Reference No. ZD3308253414668 dated 28.08.2025 along with detail Order in 33BQMPK4320A1ZF /2019-20 for FY 2019-2020, and quash the same to the extent that it denies the waiver of interest and penalty and consequently direct the respondent to grant a complete waiver of the outstanding interest amounting to Rs. 67,898/- and penalty of Rs. 10,000/-

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(under both CGST and SGST) as prescribed under Section 128A of the CGST/TNGST Act, 2017.

For Petitioner(s): Mr. N Chandirasekar

For Respondent(s): Mr. B. Sivaraman
Government Advocate

ORDER

The present Writ Petition has been filed challenging the order dated 28.08.2025, whereby the respondent rejected the petitioner's waiver application by relying upon Circular No. 238/32/2024-GST dated 15.10.2024.

2. The learned counsel for the petitioner submits that this Court, in a batch of cases in ***W.P. Nos. 21378 of 2026, etc., dated 28.07.2026,*** has already quashed the said Circular, holding that the Circular cannot restrict the scope of Section 128A and that self-assessed tax liabilities are squarely eligible for interest and penalty waivers under the scheme.

3. The issue involved in the present case is squarely covered by the regular order of this Court passed in W.P. Nos.21378 of 2026, etc. batch, dated 28.07.2026. In such view of the matter, the impugned order dated 28.08.2025 passed by the respondent is liable to be set aside.

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4. Accordingly, the impugned order dated 28.08.2025 passed by the respondent is set aside, and the matter is remanded to the respondent for fresh consideration. The respondent is directed to entertain the waiver application filed by the petitioner and pass appropriate orders on merits and in accordance with law, without reference to the quashed Circular, after providing a reasonable opportunity of being heard to the petitioner. Such orders shall be passed as expeditiously as possible.

5. With the above directions, this Writ Petition stands disposed of. No costs. W.M.P.No.48691 of 2026 filed to dispense with the production of the original impugned order is allowed. Consequently, the connected Miscellaneous Petition is closed.

29-10-2026

Asi

To

The Assistant Commissioner (ST),
Sankari Assessment Circle,
Salem

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KRISHNAN RAMASAMY, J.

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