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Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-11-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 45880 of 2026

and WMP Nos.51514 and 51516 of 2026

Case QR

CNR: {HCMA012705132026}

Shanthi Mechanical Engineering Works
Represented by its Partner,
Mr. Joseph Gilbert,
222, NA, Kumaran Road,
Tiruppur, Tamil Nadu -641601

..Petitioner(s)

Vs

The Deputy State Tax Officer
(also Known as Deputy Commercial Tax Officer),
Tiruppur Central-1, Assessment Circle,
Tiruppur -II, Tiruppur,
Tamil Nadu -641 603

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified Mandamus call for the records on the files of the respondent herein in Form GST SPL-05, bearing Reference No ZD330625191472B and order passed in GSTIN 33AAZFS7242M1ZD/2017-2018 both dated 18.06.2025 and quash the same insofar as it rejects the petitioner's claim for waiver of interest amounting to Rs.1,51,330/- (CGST of Rs.75,665/- and SGST of Rs.75,665/)- and penalty

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amounting to Rs.20,000/- (CGST of Rs.10,000/- and SGST of Rs.10,000/-), as being violative of Section 128A and the circulars issued there under and consequently direct the respondent to issue SPL - 05 approving the waiver application filed by the petitioner.

For Petitioner: Mr. A.N.R. Jayaprathap

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

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ORDER

The present Writ Petition has been filed challenging the order dated 18.06.2025 passed by the respondent.

2. When the matter was taken up for hearing, the learned counsel for the petitioner submitted that the issue relates to the waiver of interest in terms of Section 128A of the CGST/TNGST Act, 2017, read with Rules 164 and 75(2) of the CGST/TNGST Rules, 2017, and that the same is no longer res integra, in view of the order passed by this Court in ***W.P. No. 21378 of 2026, dated 28.07.2026 (Incompressible Fluid Control System vs. The Assistant Commissioner),*** wherein this Court held that the rejection of a waiver application on the ground that it pertains to self-assessed tax arising out of the belated filing of GSTR-3B returns is unsustainable, and further held that the

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petitioner therein was entitled to the benefit of waiver of interest and penalty under Section 128A of the CGST Act. He, therefore, submitted that the said decision squarely covers the issue involved in the present Writ Petition.

3. The learned Government Advocate (Taxes) appearing for the respondent fairly conceded to the submissions made by the learned counsel for the petitioner.

4. Considering the submissions made on either side and taking note of the fact that the issue involved in the present Writ Petition is squarely covered by the aforesaid decision of this Court in ***W.P. No. 21378 of 2026, dated 28.07.2026,*** this Court is of the view that the impugned order cannot be sustained and is liable to be set aside.

5. Accordingly, the impugned order dated 18.06.2025 is set aside, and the present Writ Petition is allowed. Considering the fact that the impugned order itself has been set aside, this Court is of the opinion that the attachment, if any, made on the bank account of the petitioner cannot survive any longer. Hence, the Bank concerned is directed to de-freeze the petitioner's bank account immediately upon production of a copy of this order and permit the petitioner to

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operate the account normally. There shall be no order as to costs. W.M.P. No. 51514 of 2026, filed seeking dispensation of the production of the original impugned order, is allowed. Consequently, the connected Miscellaneous Petition is closed.

12-11-2026

Asi

To

The Deputy State Tax Officer
(also Known as Deputy Commercial Tax Officer),
Tiruppur Central-1, Assessment Circle,
Tiruppur -II, Tiruppur,
Tamil Nadu -641 603

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KRISHNAN RAMASAMY, J.

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