IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49802 of 2025
and
W.M.P.No.55681 of 2025

Mr.Shahul Hameed Shirajuddin
Proprietor of M/s.Prince Super Stores,
9, Medavakkam Main Road,
Keelkattalai, Chennai – 600 117. ... Petitioner

Vs.

1.The Commissioner of Commercial Tax,
4th Floor, Ezhilagam Building,
Kamarajar Road, Chepauk,
Chennai – 600 005.

2.Office of the Assistant Commissioner (State Taxes),
Madipakkam Assessment Circle No.233,
Commercial Taxes and Registration Building,
Nandhanam, Chennai – 35. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the respondents to facilitate the petitioner to file the return in FORM GST SPL - 02, either electronically or physically, recording the payment made as per Section 128 A and Notification No.21/2024 dated 08.10.2024 against the demand order passed by the 2nd respondent in Ref.No.ZD3312232977638 dated 31.12.2023 for the year 2017-2018.

For Petitioner : Mr.R.Swarnavel

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. In this Writ Petition, the Petitioner has sought for the following relief:-

> "*to direct the respondents to facilitate the petitioner to file the return in FORM GST SPL - 02, either electronically or physically, recording the payment made as per Section 128 A and Notification No.21/2024 dated 08.10.2024 against the demand order passed by the 2nd respondent in Ref.No.ZD3312232977638 dated 31.12.2023 for the year 2017-2018.*"

3. It is noticed that the Petitioner had suffered an adverse assessment order dated 31.12.2023 for the tax period 2017-2018 passed by the 2nd Respondent. After reminders, the Petitioner discharged the tax liability imposed vide assessment order dated 31.12.2023 on 25.03.2025 for the said tax period.

4. According to the learned counsel for the Petitioner, the Petitioner had failed to opt for the amnesty under Section 128A of the respective GST enactments read with **Notification No.21/2024-Central Tax** dated **08.10.2024**. It is further submitted that compliance of the above Notification is only procedural and therefore substantive benefit of amnesty under Section 128A of the respective GST enactments read with the above Notification should not be denied to the Petitioner.

5. The above contention of the Petitioner cannot be entertained in the light of well settled principles of law. Therefore, there is no scope for granting the relief sought for by the Petitioner in this Writ Petition.

6. Considering the fact that the Petitioner has already discharged the tax liability on 25.03.2025, liberty is granted to the Petitioner to challenge the impugned assessment order dated 31.12.2023 before the Appellate Commissioner by way of a statutory appeal within a period of 30 days from the date of receipt of a copy of this order. In so far as penalty and interest is concerned.

7. In case the Petitioner files such an appeal within such time, the Appellate Commissioner shall dispose of the appeal on merits without reference to limitation on its turn. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

8. This Writ Petition stands disposed of with the above liberty. No costs. Connected Writ Miscellaneous Petition is closed.

05.01.2026

Neutral Citation: Yes / No
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To:

1.The Commissioner of Commercial Tax,
4th Floor, Ezhilagam Building,
Kamarajar Road, Chepauk,
Chennai – 600 005.

2.Office of the Assistant Commissioner (State Taxes),
Madipakkam Assessment Circle No.233,
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C.SARAVANAN, J.

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