IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6139 of 2026
and
W.M.P.No.6634 of 2026

Mr.SHAHUL HAMEED SHIRAJUDDIN
Proprietor of M/s.PRINCE SUPER STORES,
9, Medavakkam Main Road, Keelkattalai,
Chennai 600 117.

..Petitioner(s)

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.

..Respondent(s)

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:ZD330824291055C dated 30.08.2024 for the year 2019-2020.

For Petitioner(s): Mr.R.Swarnavel

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate

ORDER

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

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. 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:ZD330824291055C dated 30.08.2024 for the year 2019-2020."*

4. The Petitioner is before this Court against the impugned order dated 30.08.2024 whereby proposal in Show Cause Notice dated 20.05.2024 for the Tax period 2019-2020 has been confirmed.

5. An identical Writ Petition filed by the Petitioner was came up before this Court for admission in W.P.No.49802 of 2025 for the Tax period 2017-2018. Operative portion of the aforesaid order reads as under:-

> *"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."*

The facts are almost identical.

6. In view of the above, this Writ Petition is disposed of in line with the order dated 05.01.2026 in W.P.No.49802 of 2025 by granting liberty to file an appeal within a period of thirty days from the date of receipt of a copy of this order together with pre-deposit of disputed tax if any, which remains unpaid as on date.

7. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

24-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

1. The commissioner of commercial Tax
   4th floor, Ezhilagam Building,
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2. Office of the Assistant Commissioner (State Taxes),
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C.SARAVANAN, J.

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