IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 48942 of 2025
and
WMP No.54671 of 2025

Mr. Anandhan
Proprietor of M/s. J M A ENGINEERING CO 90
Thiruvalluvar Street Murugappa Nagar
Thiruvottiyur Tiruvallur Tamil Nadu 600057

..Petitioner(s)

Vs

1. The Commissioner of Commercial Tax
   Thiruvottiyur Avadi, Tiruvallur Tamil Nadu 600 057

2. Office of the Assistant Commissioner (State Taxes)
   Thiruvottiyur Assessment Circle No. 32 Integrated
   Commercial Taxes Office Complex Elephant Gate
   Bridge Road Chennai 600003.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue 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 128A and notification no.21/2024 dated 08.10.2024 against the demand order passed by the 2nd respondent in ref No ZD330824192033I dated 22.08.2024 for the year 2019-2020.

For Petitioner : Mr. R.Swarnavel

For Respondents: Mr. C. Harsharaj, Special Government Pleader

ORDER

This Writ Petition is disposed of at the stage of admission after hearing the learned counsel for the Petitioner and the learned counsel for the Respondents.

2. The relief sought in this Writ Petition is for a direction to 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 128A r/w Notification No.21/2024 dated 08.10.2024 in respect of the Demand Order passed by the 2nd Respondent in ref No ZD330824192033I dated 22.08.2024 for the year 2019-2020.

3. The learned counsel for the Petitioner submitted that the Petitioner has already deposited the entire disputed tax. However, the Petitioner was unable to file the application under Form GST SPL - 02 within the time stipulated under Section 128A of the respective GST Enactments read with the relevant Rules.

4. At this stage, the learned counsel for the Petitioner submitted that the Petitioner may be permitted to file an appeal against the Assessment Order issued in Form GST DRC-07.

5. Recording the above submission, and considering the request of the learned counsel for the Petitioner, this Court is inclined to grant liberty to the Petitioner to file an appeal against the Assessment Order, within a period of 30 days from the date of receipt of a copy of this order.

6. It is needless to state that the amount already paid by the Petitioner shall be treated as sufficient compliance for the purpose of entertaining and disposing of the appeal on merits.

7. In the event the Petitioner files the appeal within the above stipulated time, the Appellate Authority shall entertain the same without reference to limitation and dispose of the appeal on merits, in accordance with law.

8. With the above directions and observation, the Writ Petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

11-03-2026

Neutral Citation: Yes/No

klt

C.SARAVANAN, J.

klt

To

1. The Commissioner of Commercial Tax
   Thiruvottiyur Avadi, Tiruvallur Tamil Nadu 600 057

2. Office of the Assistant Commissioner (State Taxes)
   Thiruvottiyur Assessment Circle No. 32 Integrated Commercial Taxes
   Office Complex Elephant Gate Bridge Road Chennai 600003

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