IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No.9508 of 2026
and
WMP Nos.10249 & 10253 of 2026

Sikkanthar Abdul Raja Mohamed
1, Easwaramoorthy Layout,
3rd Street, Gopal Nagar,
Karuvampalayam, Tirupur 641 604.

Petitioner(s)

Vs

1. Assistant Commissioner (ST)
Tirupur (South), Tirupur -II,
Tirupur.

2.Bank of Baroda,
Cotton Market Branch,
No. 642, Kamaraj Road,
Tirupur 641604.
Represented by its Branch Manager.

3.Yes Bank Ltd
Tirupur Branch,
Ground Floor, Plot No. 266,
Balamurugan Complex,
Avinashi Road, Tirupur 641 602.
Represented by its Branch Manager.

4.Indusind Bank Limited
Tirupur Branch,
No. 1 & 32 (A), KMA Buildings,
Eswaran Kovil North Street,
Tirupur 641 604.
Represented by its Branch Manager.

5.Axis Bank Ltd
Tirupur Branch,

BS Sundaram Road, Tirupur 641 601.
Represented by its Branch Manager.

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, calling for the records of the 1st Respondent vide Impugned Order dated 09.07.2025 (Ref No: ZD3307250866351 and consequential Impugned Notice dated 10.12.2025 vide Roc No.33BBPSPA8784M1ZX/2018-19-2024-25 and quash the same and pass.

For Petitioner: M/s. KMC Arunmokan

For Respondent: Mrs.K.Vasanthamala
Government Advocate for R1

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the first Respondent.

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 first Respondent.

3. The petitioner is before this Court against the impugned order in Form GST SPL-07 dated 09.07.2025 together with detailed order whereby, the petitioner’s application in GST SPL-02 dated 31.03.2025 filed for waiver under Section 128A(1) Act, 2017 has been rejected for the following observations:

"

Reason: Tax Payer filed waiver application for adjudication order passed u/sec.74 of TNGST Act 2017. Under Section 128A of the TNGST Act 2017, only orders passed under Section 73 are eligible.

You are hereby required to show cause along with necessary documents in Form SPL-04 so as to why your application should not be rejected. An opportunity of personal hearing may be availed before the undersigned at 11.30 A.M., on 21.05.2025 at Office of the Assistant Commissioner (ST), Tiruppur South Circle, 16, Ground Floor, Emperor Buildings, Indira Nagar, Avinashi Road, Tiruppur 641 603 in this regard.

To a notice issued, tax payer neither filed reply nor turned up for personal hearing.

Hence, waiver application filed by tax payer is rejected."

4. However, in the same order, there is also a reference to Section 74 of TNGST Act, 2017, in the reason given in the above extracted table.

5. On perusal of the order passed on 15.04.2024 for the tax period April 2018 to March 2019 indicates that the said order was passed under Section 73 of TNGST Act.

6. The learned Government Advocate appearing for the first respondent also confirms the same. However, would submit that the petitioner has not discharged the entire tax liability of Rs.17,35,000/-.

7. The learned Government Advocate appearing for the first respondent

further would submit that there is a short payment as per the following instructions received from the respondent as follows:

Ref.No. & Date	Tax Due		Tax Paid	
	CGST	SGST	CGST	SGST
As per Assessment order	**867500**	**867500**		
DI3303250620176/31.03.2025			761255	562324
AD3303252230630/ 30.03.2025			87495	87495
AD330325223107K30.03.2025			18750	18750
Total	**867500**	**867500**	**867500**	**668569**

8. It is also submitted by the learned Government Advocate for the respondent that the petitioner has short payment of tax of Rs.1,98,931/- and hence, the petitioner's application given was liable to be rejected.

9. In response, the learned counsel for the petitioner submitted that the petitioner has made the payments on various dates.

10. However, on reading of the DRC-03 dated 18.05.2024 would indicate that the payment has been made for certain other period.

11. Be that as it may, considering the fact that some elementary of doubt with regard to the payment on considering the reason given in the impugned

order, stating that the petitioner was ineligible to avail the ITC under Section 128A of the Act is incorrect, as the assessment order has been passed under Section 73 of the Act on 15.04.2024.

12. In view of the above, the impugned order dated 09.07.2025 is quashed and the matter is remitted to the first respondent to pass fresh order after considering the petitioner's representation, within a period of thirty (30) days from the date of receipt of a copy of this order. The attachment made on the petitioner's Bank account shall stand lifted.

13. Needless to state, before passing such order, the petitioner shall be heard.

14. In case, the petitioner has not paid the amount in advance, the first respondent is at liberty to pass appropriate orders and also to initiate appropriate recovery proceedings under Section 79 of the respective GST Act.

15. This writ petition is disposed of with the above directions. No costs. Consequently, connected Miscellaneous Petitions are closed.

11-03-2026

Jd

Neutral Citation:Yes/No

To
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C.SARAVANAN J.
jd

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