IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 29669 of 2026
and W.M.P.No.32649 of 2026

M/s.Kaizen Cold Formed Steel Private Limited,
Represented by its Director Mr.Rahul Saraf
No.14-A, Ennore Hogh Road,
Thiruvottiyur, Tiruvallur 600019

..Petitioner(s)

Vs

1. The Assistant commissioner (ST)
   Egmore North-III, Chennai-III,
   Egmore Assessment Circle, Chennai.

2. The Deputy State Tax Officer-1
   Egmore Assessment Circle
   88, Mayour Ramanathan Salai,
   Taluk office Building, 2nd Floor
   Spur Tank Road, Chennai 600 031

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned order in Form GST SPL-07 GSTIN No. ZD330426096688S dated 10.04.2026 passed by the 1st Respondent, and quash the same as being violative of Section 128A of CGST Act, 2017 and direct the 1st Respondent to issue SPL 05 approving the waiver application filed by the Petitioner.

For Petitioner(s): Ms.K.Ramya
for Mr.G Natarajan

For Respondent(s): Mr.I.Dinesh,
Additional Government Pleader (Tax)

****

ORDER

An order rejecting a waiver application under Section 128A of applicable GST enactments is challenged in this writ petition.

2. Adverting to the impugned order, learned counsel submits that the application pertains to an order for payment of interest on belated payment of self assessed taxes. She also submits that all conditions for claiming waiver under Section 128A read with Rule 164 were satisfied.

3. Mr.I.Dinesh, learned Additional Government Pleader (Tax), appears on behalf of the respondents. He submits in all fairness that the present matter is covered by the earlier judgment of this Court in *Incompressible Fluid Control System v. The Assistant Commissioner, 2026/MHC/3296.*

4. In the above mentioned judgment, it was held that Section 128A does not exclude an application in relation to belated payment of self assessed taxes provided the waiver application was pursuant to the initiation of proceedings under Section 73. In the case at hand, proceedings under Section 73 were initiated on 21.09.2023 in relation to non payment of interest *inter alia* on self assessed taxes. The application for waiver was filed on 29.03.2025, which is within the prescribed period. The full amount of tax appears to have been paid before the notified date of 31.03.2025. Hence, the rejection of the waiver application is untenable and is hereby set aside. As a corollary, the respondents are directed to re-consider the waiver application by taking note of the earlier judgment of this Court in *Incompressible Fluid Control System v. The Assistant Commissioner, 2026/MHC/3296.*

5. Therefore, this writ petition is disposed of on the above terms. There shall be no order as to costs. Consequently, the connected writ miscellaneous petition is closed.

21-08-2026

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

To

1. The Assistant commissioner (ST)
   Egmore North-III, Chennai-III,
   Egmore Assessment Circle,
   Chennai.

2. The Deputy State Tax Officer-1
   Egmore Assessment Circle
   88, Mayour Ramanathan Salai,
   Taluk office Building, 2nd Floor
   Spur Tank Road, Chennai 600 031

SENTHILKUMAR RAMAMOORTHY, J.

RNA

WP No. 29669 of 2026
and W.M.P.No.32649 of 2026

21-08-2026