



W.P.(MD)No.34613 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT  
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DATED: **02.12.2025**

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THE HONOURABLE **Mr. JUSTICE KRISHNAN RAMASAMY**

W.P.(MD)No.34613 of 2025 &  
W.M.P(MD)No.27373 of 2025

M/s.Bethanachi Amman Traders,  
Rep. by its Partner Mr.Murugesan,  
GSTIN: 33AAKFB7444D1ZO,  
No.101/2450, NA. A.Y.A. Nadar Road,  
Vadakuvasal, Thanjavur

...Petitioner

vs.

The Deputy State Tax Officer 1 /  
The Deputy Commercial Tax Officer 1,  
Thanjavur-1, Assessment Circle,  
Thanjavur.

...Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of mandamus directing the respondent to allow the Manual Waiver Application and to pass waiver order as per Section 128A of the GST Act.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Suresh Kumar,  
Additional Government Pleader

**ORDER**

This Writ Petition has been filed seeking a writ of mandamus directing the respondent to allow the manual waiver application and to pass waiver order as per Section 128A of the Goods and Services Tax Act, 2017.



W.P.(MD)No.34613 of 2025

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2. The learned counsel appearing for the petitioner would submit that the petitioner's application for waiver of interest and penalty under Section 128A of the Goods and Services Tax Act, 2017 could not be submitted through online, in due course of time, due to technical glitches. Hence, they have submitted an application manually to the respondent. However, the respondent refused to accept the same. He would submit that the petitioner Company has now paid all the tax dues. Initially, the petitioner Company challenged the Assessment order dated 26.12.2013 by way of an appeal before the Appellate Authority. Subsequently, with an intention to avail the benefit of waiver scheme, they withdrew the appeal on 31.03.2025. Therefore, he would submit that petitioner Company would be put to hardship, if their manual waiver application is not considered.

3. The learned Additional Government Pleader would strongly oppose the prayer sought for by the petitioner since they have not made any application through online and have not even produced any evidence to show that they made attempts to submit the application for waiver through online. Therefore, the manual waiver application of the petitioner cannot be considered and sought for dismissal of this Writ Petition.



W.P.(MD)No.34613 of 2025

WEB COPY

4. I have given due consideration to the submissions made on either sides.

5. In the present case, if the petitioner Company made an attempt to file the waiver application as per procedures laid down under the Goods and Services Tax Act, 2017, on or before 30.06.2025, they should have atleast produced a proof of the same. Therefore, the stand of the petitioner that they made an attempt to submit online application is unbelievable as the same is not supported by any documents. In such circumstances, I find force in the submissions of the learned Additional Government Pleader for the respondent and no orders can be passed in favour of the petitioner Company.

6. At this juncture, the learned counsel appearing for the petitioner would submit that with an intention to avail the waiver scheme under Section 128A of the Goods and Services Tax Act, 2017, the petitioner Company withdrew the appeal preferred against the Assessment Order dated 26.12.2023, on 31.03.2025 and they have also paid the entire tax dues.

7. As stated above, this Court is not inclined to grant any relief with regard to the consideration of manual waiver application. However, this Court restores the appeal filed by the petitioner before the Appellate



W.P.(MD)No.34613 of 2025

Authority on 07.03.2024, which was said to be withdrawn on 31.03.2025, as  
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the same would be automatic upon the rejection of waiver application. The Appellate Authority is directed to take the appeal on file, if it is otherwise in order, and dispose the same in accordance with law.

8. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

**02.12.2025**

Speaking / Non-speaking order

Index : Yes/No

NCC : Yes/No

*mbi*

To

1. The Deputy Commissioner (CT),  
Thanjavur.

2. The Deputy State Tax Officer 1 /  
The Deputy Commercial Tax Officer 1,  
Thanjavur-1, Assessment Circle,  
Thanjavur.



W.P.(MD)No.34613 of 2025

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**KRISHNAN RAMASAMY, J.**

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**W.P.(MD)No.34613 of 2025**

**02.12.2025**