



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 23116, 23190 & 23731 of 2026

&

WMP Nos.25050, 25052, 25146, 25147, 25730 & 25731 of 2026

Tvl Eshwar Traders
GSTIN- 33ADJPE6863B1ZU,
rep. by its proprietor Eshwaramoorthi
100K40/ 290, Seenivasapuram Street, Avinashi,
Tiruppur 641654

..Petitioner(s) in three
WPs

Vs

The Assistant Commissioner (ST)
Avinashi Assessment circle,
Avinashi Srinivasapuram Veterinary Hospital
Compound,
Covai Avinashi Road, Avinashi 641 654

..Respondent(s) in three
WPs

PRAYER in W.P.No.23116 of 2026: This writ petition is filed under Article 226 of the Constitution of India for issuance of a writ of Certiorari to call for the records pertaining to the impugned Order in Form GST DRC 07 bearing reference no. ZD330725030044U/2020-21 dated 03.07.2025 issued by the Respondent and quash the same being illegal, invalid without jurisdiction.

PRAYER in W.P.No.23190 of 2026: This writ petition is filed under Article 226 of the Constitution of India for issuance of a writ of Certiorari to call for the records pertaining to the impugned Order in Form GST DRC 07 bearing reference no. ZD330624313675F/2020-21 dated 26.06.2024 issued by the Respondent and quash the same being illegal, invalid without jurisdiction.

PRAYER in W.P.No.23731 of 2026: This writ petition is filed under Article



226 of the Constitution of India for issuance of a writ of Certiorari to call for the records pertaining to the impugned Order in Form GST DRC 07 bearing reference no. ZD330724215610S/ 2019-20 dated 18.07.2024 issued by the Respondent and quash the same being illegal, invalid without jurisdiction.

In all three WPs

For Petitioner(s):

M/s.Meera Ramesh
S.R.Varrun Kumar
G V Monika Sri
C.Suresh
S. Nagaraj Pandian

For Respondent(s):

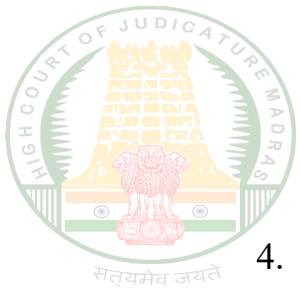
Ms.G.Dhana Madhri, Government Advocate (Tax)

COMMON ORDER

In these three writ petitions, the impugned orders are assailed insofar as it pertains to the imposition of general penalty.

2. Relying on *M/s.Kandan Hardware Mart rep. By its Proprietor E.Palani vs. The Assistant Commissioner (ST) (FAC), Park Town Assessment Circle, Chennai – 600 003 [(2026) 38 Centax 332 (Mad.)]* (*Kandan Hardware*) and other cases, learned counsel for the petitioner submits that general penalty under Section 125 of applicable GST statutes cannot be imposed in cases wherein late fee has been levied.

3. Ms. G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.



4. In order to maintain consistency in approach, following *Kandan Hardware*, the orders impugned herein are set aside only insofar as imposition of general penalty is concerned.

5. These writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

03-07-2026

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

KAL

To

The Assistant Commissioner (ST)
Avinashi Assessment circle,
Avinashi Srinivasapuram Veterinary Hospital
Compound,
Covai Avinashi Road, Avinashi 641 654



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WP No. 23116 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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03-07-2026