



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-07-2026

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THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

WP.Nos.22748 & 24420 of 2026

and

WMP.Nos.24680, 24683, 26624 & 26625 of 2026

W.P.No.22748 of 2026

Tvl Latha Fuels,
(Rep. by its Proprietor Bharatkumar Ganeshbabu),
SF No.499/1, NA, Rayakottai Housing Board,
Kelamangalam, Krishnagiri,
Tamil Nadu – 635113.

..Petitioner(s)

Vs

The State Tax Officer,
Hosur (South-3) Assessment Circle,
Station: Integrated Commercial Tax building,
Ground Floor, Seetharam Medu,
Old Bus Stand, Hosur – 635109.

..Respondent(s)

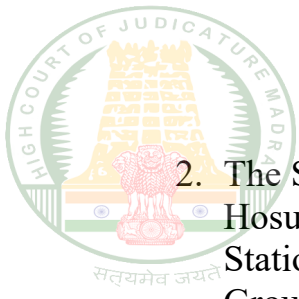
W.P.No.24420 of 2026

Tvl Latha Fuels,
(Rep. by its Proprietor Bharatkumar Ganeshbabu),
SF No.499/1, NA, Rayakottai Housing Board,
Kelamangalam, Krishnagiri,
Tamil Nadu – 635113.

..Petitioner(s)

Vs

1. The Assistant Commissioner,
Hosur (South)-III, Krishnagiri.



2. The State Tax Officer,
Hosur (South-3) Assessment Circle,
Station: Integrated Commercial Tax building,
Ground Floor, Seetharam Medu,
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..Respondent(s)

Prayer in W.P.No.22748 of 2026: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the respondent herein vide Ref.No.GSTIN 33ALOPB7824N1ZR/2021-22 dated 23rd October 2025 along with the summary of the order in GST DRC 07 No.ZD331025236154W dated 23rd October 2025, for the period between April 2021 and March 2022 and quash the same.

Prayer in W.P.No.24420 of 2026: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the first respondent herein vide order No.GSTIN-33ALOPB7824N1ZR/2021-22 dated 26th December 2025 issued along with the summary of the order in GST DRC 07 No.ZD331225386407A dated 26th December 2025, for the period between April 2021 and March 2022 and quash the same.

For Petitioner(s): Ms.S.Vishnupriya
(in both WPs)

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)
(in both WPs)

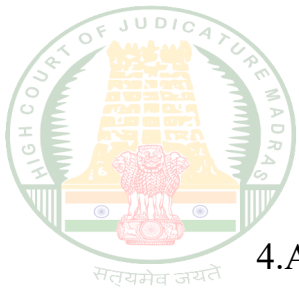


COMMON ORDER

In W.P.No.24420 of 2026, assessment order dated 26.12.2025 is assailed on the ground of breach of principles of natural justice. In W.P.No.22748 of 2026, assessment order dated 23.10.2025 is assailed primarily on the ground that issues dealt with conclusively in order dated 26.12.2025 have been dealt with once again.

2.Learned counsel for the petitioner referred to order dated 26.12.2025 and pointed out that the late fee payable in terms thereof is a sum of Rs.1,12,050/- each towards CGST and SGST. She points out that this amount was paid. A document evidencing such payment has been handed over. She also submits that recoveries were made pursuant to the impugned order and that the amounts recovered are well in excess of 25% of the disputed tax demand. As regard the impugned order in W.P.No.22748 of 2026, she submits that the late fee component was discharged in terms of order dated 26.12.2025 and that general penalty cannot be levied as per the judgment of this Court in *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*)

3.Mr.R.Sethu Prabakaran, learned Government Counsel, appears on behalf of the respondents.



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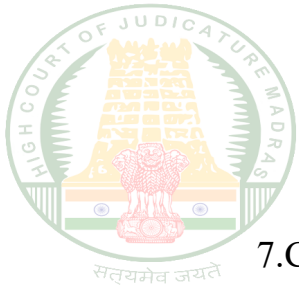
4.As regards order dated 23.10.2025, such order deals only with late fee and penalty. Given the fact that late fee was paid for the same period pursuant to order dated 26.12.2025, late fee component under the impugned order is a duplication. As regards general penalty, following *Kandan Hardware*, such general penalty is liable to be set aside in view of the imposition of late fee.

5.As regards order dated 26.12.2025, subject to verifying and confirming that more than 25% of the tax demand under the said order was recovered, the impugned order is set aside so as to provide an opportunity to the petitioner to contest the tax demand on merits.

6.Accordingly, these writ petitions are disposed of on the following terms:-

(i) impugned order dated 23.10.2025 in W.P.No.22748 of 2026 is quashed.

(ii) impugned order dated 26.12.2025 in W.P.No.24420 of 2026 is set aside subject to verifying and confirming that recoveries in excess of 25% of tax demand was made. As a consequence, the matter is remanded for reconsideration. After providing reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of verifying and confirming the above mentioned recovery.



7. Consequently, connected miscellaneous petitions are closed. There shall

be no order as to costs.

02-07-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

1. The Assistant Commissioner,
Hosur (South)-III, Krishnagiri.

2. The State Tax Officer,
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SENTHILKUMAR RAMAMOORTHY,J.

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