



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 25006, 25018, 25016 & 25014 of 2026
and WMP Nos. 27280, 27281, 27292, 27294, 27289,
27290, 27287 & 27288 of 2026**

M/s.Geotech Offshore Structures Pvt Ltd
Rep. by its Authorised representative,
Vinoy, No.81, Suriyanarayana Chetty Street, 4th
Floor, Royapuram, Chennai 600 080.

Head office-
8th Floor, KSHB Office building, KC,Panampilly
Nagar, Ernakulam, Kerala 682 036.

..Petitioner(s) in all
WP's

Vs

The State Tax Officer,
Royapuram Assessment Circle,
Elephant Gate Bridge Road, Vepery,
Chennai-03.

..Respondent(s) in
W.P.Nos.25006 &
25018 of 2026

The Deputy State Tax officer- I
Royapuram Assessment Circle,
Elephant Gate Bridge Road, Vepery,
Chennai-03.

..Respondent(s) in
W.P.Nos.25014 &
25016 of 2026



PRAYER in W.P.No.25006 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the file of the Respondent and to quash the impugned assessment order dated 01.04.2025 bearing GSTIN no. 33AAFCG7358B1ZT/2021-22 passed by the Respondent as arbitrary

PRAYER in W.P.No.25018 of 2026: Writ Petition filed under Article 226 of

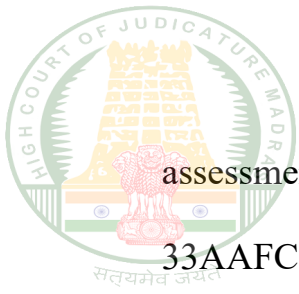
The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the file of the Respondent and to quash the impugned assessment order dated 05.03.2025 bearing GSTIN no. 33AAFCG7358B1ZT/2020-21 passed by the Respondent as arbitrary and thus render justice.

PRAYER in W.P.No.25016 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the file of the Respondent and to quash the impugned assessment order dated 28.05.2024 bearing GSTIN no. 33AAFCG7358B1ZT/2020-21 passed by the Respondent as arbitrary

PRAYER in W.P.No.25014 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the file of the Respondent and to quash the impugned



assessment order dated 01.04.2024 bearing GSTIN no. 33AAFCG7358B1ZT/2019-20 passed by the Respondent as arbitrary and thus render justice.

For Petitioner(s): Mr.J Ashish
in all WP's

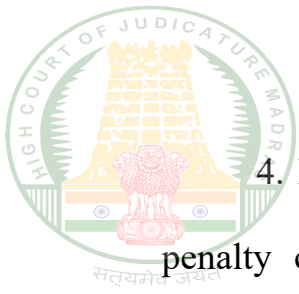
For Respondent(s): Ms.G.Dhana Madhri,
in all WP's Government Counsel (Tax)

COMMON ORDER

Orders imposing late fee and penalty are challenged in these writ petitions.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondent.

3. Learned counsel for the petitioner submits that both late fee and general penalty were imposed and that said orders are not in consonance with law laid down by this Court.



4. In *Kandhan Hardware*, this Court held that both late fee and general penalty cannot be imposed. In order to maintain consistency, following *Kandhan Hardware*, impugned orders are set aside only insofar as imposition of general penalty is concerned.

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

10-07-2026

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

1. The State Tax Officer,
Royapuram Assessment Circle,
Elephant Gate Bridge Road, Vepery,
Chennai-03.

2. The Deputy State Tax officer- I
Royapuram Assessment Circle,
Elephant Gate Bridge Road, Vepery,
Chennai-03.



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WP No. 25006 of 2



SENTHILKUMAR RAMAMOORTHY J.

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