



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

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**WP Nos. 26689 & 26712 of 2026
and WMP.Nos.29189, 29191, 29207 & 29209 of 2026**

Tvl. S P R Dhall Producers
Represented by its Partner,
Mrs. Tinnelapudi Dheveya,
No.72, Venkateswara Nagar, Kosappur,
Chennai, Tamil Nadu-600 060.

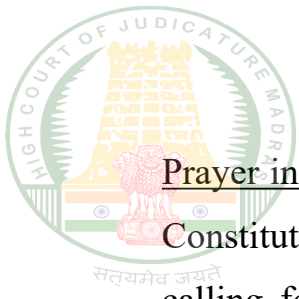
..Petitioner in both WPs.

Vs

The Assistant Commissioner (ST)
Madhavaram Assessment Circle,
Room No.104, 1st Floor, Integrated Commercial,
Taxes Building, Elephant Gate,
Wall Tax Road, Chennai-600 003. ..Respondent in W.P.No.26689 of 2026

The State Tax Officer,
Madhavaram Assessment Circle,
Room No.104, 1st Floor, Integrated Commercial,
Taxes Building, Elephant Gate,
Wall Tax Road, Chennai-600 003. ..Respondent in W.P.No.26712 of 2026

Prayer in W.P.No.26689 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records leading to the issuance of impugned order reference number ZD3311254124023 dated 24-11-2025 FORM DRC-07 along with proceedings reference number GSTIN 33AECFS3744M1ZT/2021-22 dated 24-11-2025, by the Respondent herein and quash the same, and direct the Respondent to consider the matter afresh, after giving full and fair opportunity to the Petitioner to submit its reply.



Prayer in W.P.No.26712 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records leading to the issuance of impugned Order reference number ZD331125105766L dated 07-11-2025 FORM DRC-07 along with proceedings reference number GSTIN 33AECFS3744M1ZT/2021-22 dated 07-11-2025, by the Respondent herein and quash the same, and direct the Respondent to consider the matter afresh, after giving full and fair opportunity to the Petitioner to submit its reply and after affording opportunity of personal hearing to the Petitioner.

For Petitioner: Mr. Prakash T C

For Respondents: Mr. R. Sethu Prabakaran
Government Counsel (Tax)

COMMON ORDER

In these two writ petitions, orders dealing with belated filing of the annual returns are assailed. Both orders relate to assessment period 2021 – 2022. While order dated 07.11.2025 imposes both late fee and penalty, order dated 24.11.2025 imposes only late fee.

2. Mr. R. Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

3. 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*) and other cases, it was held that both late fee and general penalty cannot be imposed.

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4. In order to maintain consistency in approach, following *Kandan Hardware*, order dated 07.11.2025 is set aside partly insofar as it pertains to imposition of general penalty. Because order dated 24.11.2025 deals with the same issue in relation to the same assessment period, said order is quashed.

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

23-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1. The Assistant Commissioner (ST)
Madhavaram Assessment Circle,
Room No.104, 1st Floor, Integrated Commercial,
Taxes Building, Elephant Gate,
Wall Tax Road, Chennai-600 003.

2. The State Tax Officer,
Madhavaram Assessment Circle,
Room No.104, 1st Floor, Integrated Commercial,
Taxes Building, Elephant Gate,
Wall Tax Road, Chennai-600 003.



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WP Nos. 26689 & 26712 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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and WMP.Nos.29189, 29191, 29207 & 29209 of 2026

23-07-2026