



WEB COPY

WP No. 29056 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 19-08-2026**

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 29056 of 2026  
and W.M.P.Nos.31869 & 31872 of 2026**

Tvl. Siva Sakthi Agencies  
GSTIn 33AXPPA7057H1ZF  
Represented by its Proprietor,  
Mr. Jaganathan Ananthkumar,  
No.12, Pudhukadu, West Padur,  
Coimbatore 641 036

..Petitioner(s)

Vs

The State Tax Officer  
Trichy Road Circle,  
Commercial Taxes Department,  
Coimbatore 641 018

..Respondent(s)

**PRAYER:** Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, Calling for the records realting to the impugned proceedings bearing Reference No. ZD331125500495R dated 28.11.2025 passed by the Respondent under Section 74 of the CGST/TNGST Act together with the consequential Form GST DRC-07, quash the same and consequently direct the Respondent to proceed afresh strictly in accordance with the provision of CGST / TNGST Act after following due process of law and affording the petitioner an effective opportunity of hearing.



For Petitioner(s):

Mr.P.Jayaselvam  
for M/s Ram Gokul

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,  
Additional Government Pleader (Tax)

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**ORDER**

An order dated 28.11.2025 imposing the aggregate general penalty of Rs.50,000/- is challenged in this writ petition.

2. Learned counsel for the petitioner submits that the petitioner's GST registration was cancelled on 25.01.2019. He also submits that there were no tax dues in relation to the period when the petitioner carried on business. Therefore, learned counsel submits that the imposition of general penalty of Rs.50,000/- under Section 125 of applicable GST enactments is untenable. In this connection, he submits that the respondent was in a position to impose late fee under Section 47.

3. Ms.Amirta Poonkodi Dinakaran, learned Additional Government Pleader (Tax), accepts notice on behalf of the respondent. She submits that there is no infirmity in the order because the agreed position is that the petitioner did not file the final return under Section 45.



4. As submitted by learned Additional Government Pleader, the record shows that the final return was not filed by the petitioner. Section 125 is applicable in relation to the contravention of any of the provisions of the Act or the rules, if no penalty is separately provided under the Act. There is no separate penalty under the statute for non filing of the final report. Hence, there is no infirmity in the order warranting interference. However, taking into account the assertion that there are no tax liabilities as on date, the petitioner is permitted to discharge the penalty within **three months** from the date of receipt of a copy of this order. Until said date, no recovery measures in relation to penalty shall be taken.

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

**19-08-2026**

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

**To**

The State Tax Officer, Trichy Road Circle,  
Commercial Taxes Department,  
Coimbatore 641 018



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**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

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