



W.P.No.23254 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 27.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23254 of 2025
& W.M.P.No.26118 of 2025

M/s Sai Site Plan Engineers
rep by its Partner Mr T Kannan
GSTIN 33ADGFS2147D1ZF
41 Sembiam Redhills Road
Kathirvedu Chennai Tamil Nadu

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
Chepauk, Chennai 600 005

2.The Assistant Commissioner ST
Surapattu Assessment Circle
No 32 Integrated Commercial Taxes Office
Room No 118 Elephant Gate Bridge Road
CHENNAI

3.The State Tax Officer ST
Surapattu Assessment Circle
No 32 Integrated Commercial Taxes Office
Room No 118 Elephant Gate Bridge Road
CHENNAI

... Respondents



W.P.No.23254 of 2025

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Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records in the file of the Impugned Order passed by the 2nd respondent electronically in Common Portal vide FORM GST DRC-07 Ref. No. ZD330225033575M dated 04.02.2025 and QUASH the same

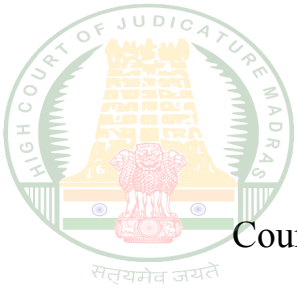
For Petitioner : Ms.S.Akila

For Respondent : Ms.K.Vasanthamala, GA

ORDER

This Writ petition has been filed challenging the impugned order of imposition of penalty dated 04.02.2025 passed by the 2nd respondent.

2. When this Writ Petition is taken up for hearing, the learned counsel for the petitioner would submit that the issue involved in the present Writ Petition, has been squarely covered by the order of this Court, dated 04.02.2025 passed in W.P.No.36614 of 2024, wherein, this



W.P.No.23254 of 2025

WEB COPY

Court has held that the general penalty of Rs.50,000/- towards CGST and SGST is not correct and set aside the same. As far as late fee is concerned, the same was confirmed by this Court vide the aforesaid order.

3. Therefore, the learned counsel for the petitioner would submit that the above said order will hold good for the present Writ Petition also and hence, prayed to set aside the general penalty imposed by the respondent.

4. In reply, the learned Government Advocate appearing for the respondents would fairly accede to the same.

5. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the entire materials available on record.



W.P.No.23254 of 2025

WEB COPY

6. Considering the submissions made by the petitioner and in view of the order dated 04.02.2025 passed in W.P.No.36614 of 2024, this Court passes the following order:

(i) The impugned order dated 04.02.2025 is set aside to the extent of imposition of general penalty of a sum of Rs.50,000/-.

(ii) As far as the imposition of late fee is concerned, the same stands confirmed.

7. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

27.06.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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W.P.No.23254 of 2025

WEB COPY To

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W.P.No.23254 of 2025

KRISHNAN RAMASAMY.J.,

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W.P.No.23254 of 2025
and W.M.P.No.26118 of 2025

27.06.2025
(2/2)