



W.P.No.30114 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 13.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.30114 of 2025

and

W.M.P.Nos.33769, 33771 and 33772 of 2025

Prakashkumar Kuldeep Rathod,
Proprietor of Tvl. Health Cart,
Old No 5, New No 3,
Pullianthope, Power Mills Road,
Chennai-600012.

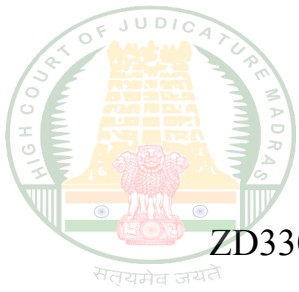
...Petitioner

Vs.

The State Tax Officer,
Purasawakkam Assessment Circle,
F-50, 1st Floor, 1st Avenue,
Anna Nagar (East), Chennai- 600 102.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records in GSTIN No.33AJIPR8482Q1Z7/2018-19 on the files of the Respondent and quash the impugned order dated 16-02-2023 with the reference no.



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ZD330223076213V for the FY 2018-19.

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For Petitioner : Mr.S.Ramamurthy
for Mr.Suryaa R

For Respondent : Mrs.K.Vasanthamala
Government Advocate (Taxes)

ORDER

Mrs.K.Vasanthamala, learned Government Advocate (Taxes), takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2.The challenge in this Writ Petition is to the order dated 16.02.2023 passed by the respondent, imposing late fee to the petitioner on the ground that the petitioner had filed the annual return for the Assessment Year 2018-19 belatedly with a delay of 1435 days.

3. The learned counsel for the petitioner would submit that the impugned order was passed without considering the amended ***Notification No.80/2020 – Central Tax*** issued by the Central Board of Indirect Taxes and Customs dated 28.10.2020. In terms of the said notification the



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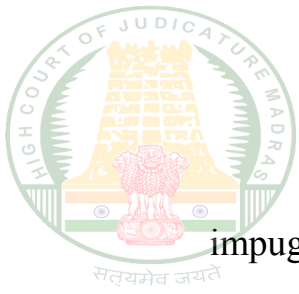
petitioner is not liable to the entire late fee demanded by the respondent.

Further, he would submit that the petitioner has already paid the entire late fee as per the aforesaid notification. He therefore prays to set aside the impugned order and remand the matter for reconsideration.

4. The learned Government Advocate (Taxes) on instructions would fairly submit that the petitioner is liable to pay the late fee only as per the amended **Notification No.80/2020 – Central Tax** issued by the Central Board of Indirect Taxes and Customs dated 28.10.2020. She has also produced the copy of the said notification to that effect. Further, she would submit that entire late fee has been paid by the petitioner as per the aforesaid notification. She therefore prays to remand the matter back to the respondent for reconsideration.

5. Heard both sides. Perused the records.

6. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, it is clear that the



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impugned order has been passed without considering the amended

Notification No.80/2020 – Central Tax issued by the Central Board of Indirect Taxes and Customs dated 28.10.2020.

7. In such view of the matter, this Court is inclined to set aside the impugned order dated 16.02.2023 passed by the respondent and remand the matter back to the respondent for reconsideration. Accordingly, this Court passes the following order:

i) The impugned order passed by the respondent dated 16.02.2023 is set aside.

ii) Consequently, the matter is remanded to the respondent for fresh consideration.

iii) Thereafter, the respondent shall consider the amended **Notification No.80/2020 – Central Tax** issued by the Central Board of Indirect Taxes and Customs dated 28.10.2020 and pass orders on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner.



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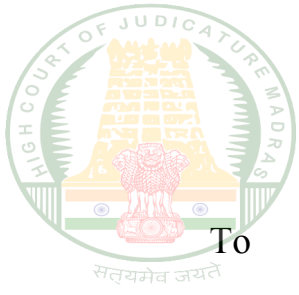
8. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

13.08.2025

arr

Index : yes/no

Neutral Citation : yes/no



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To

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Krishnan Ramasamy,J.,

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