IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.39478 of 2024
and
W.M.P.Nos.42737 and 42738 of 2024

Mr.P.Jeetendira,
Proprietor of Tvl.Suryah Stores,
No.77, Tana Street,
Purusawakkam, Chennai 600 007. ..Petitioner

Vs.

The State Tax Officer,
Purusawakkam 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 to issue Writ of Certiorari to call for the records of the respondent in order dated 14.02.2023 in GSTN 33AAGPP6243C1ZO/2018-19 and quash the same as illegal, arbitrary and in violation of principles of natural justice.

For Petitioner : M/s.Rekhakumari

For Respondent : Mrs.Vasanthamala,
Government Advocate.

ORDER

The writ petition is filed challenging the levy of late fee for non-filing of GSTR-9.

2. It is the case of the petitioner that the levy is contrary to Notification No.7/2023-Central Tax dated 31.03.2023 which provides as follows:

> *"Provided that for the registered persons who fail to furnish the return under Section 44 of the said Act by the due date for any of the financial years 2017-18, 2018-19, 2019-20, 2020-21 or 2021-22, but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023, the total amount of late fee under Section 47 of the said Act payable in respect of the said return, shall stand waived which is in excess of ten thousand rupees."*

3. It is submitted by the learned counsel for the respondent that the petitioner may submit their reply relying upon the above notification and the same would be considered and orders would be passed afresh.

4. In view thereof, the impugned order dated 14.02.2023 is set-aside. The petitioner is at liberty to submit its objection by placing reliance on the Notification No.7/2023-Central Tax dated 31.03.2023 within a period of two weeks from the date of receipt of a copy of this order and the same would be considered and orders would be passed in accordance with law after affording the petitioner a reasonable opportunity of hearing. If the objection is not filed within the stipulated period as stated supra, the impugned order stand restored.

5. Accordingly, this writ petition stands disposed of . There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

03.01.2025

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
shk

To

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

<u>MOHAMMED SHAFFIQ, J.</u>

shk

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03.01.2025
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