IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2025

CORAM
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40908 of 2025
and
WMP.Nos.45857 & 45858 of 2025

M/s.Victory Castings
Rep.by its Prop.Mr.Raghu N.K.
GSTIN:33ADNPR5733P1ZT
3 /4, Airman Enclave, Selaiyur
Chennai 600 073. ...Petitioner

Vs.

1.The Deputy Commissioner (ST)
Tambaram Zone
No.26, Abhirami Complex, Kanchipuram High Road
Thimmavaram, Chengalpattu 603 101.

2.The Assistant Commissioner (ST)
Selaiyur Assessment Circle
Room No.341, 3rd Floor, Chennai East Division
Integrated Commercial Taxes and Registration Department
Nandhanam, Chennai 600 035. ...Respondents

Prayer: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned Order issued by the 2nd Respondent electronically through the Common Portal vide FORM GST DRC-07 Ref.No.ZD331024218946H dated 29.10.2024 and quash the same.

For Petitioner : M/s.S.Akila

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. The present Writ Petition has been filed long after the expiry of the limitation prescribed for filing an appeal against the impugned order.

4. By the said impugned order dated 29.10.2024, the petitioner has been imposed with late fee of Rs.93,500/- each for CGST and SGST and penalty of Rs.25,000/- each for CGST and SGST under Section 125 of the respective GST enactments. The due date for filing returns for the relevant tax period was on 28.02.2022 but it was filed by the petitioner

after a delay of 953 days on 08.10.2024. Thus, late fee has been imposed for a sum of Rs.93,500/-each for CGST and SGST under Section 47 of the respective GST enactments.

5. Already a separate order has been passed for the assessment year 2020-2021 in W.P.No.40904 of 2025 today. The impugned order had been set aside in the light of the circumstances narrated therein.

6. For the reasons stated in the order passed in W.P.No.40904 of 2025, the impugned order is quashed and the case is remitted back to the 2nd respondent to pass a fresh order on merits, subject to petitioner depositing a sum of Rs.10,000/- towards the late fee within a period of 30 days from the date.

7. Within such time, the petitioner shall also file a reply of the Show Cause Notice by treating the impugned order as an addendum to the Show Cause Notice.

8. It is made clear that in case the petitioner fails to comply with any of the stipulations, the second respondent is at liberty to proceed

against the petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

04.11.2025
(2/3)

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

To

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C.SARAVANAN, J.

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