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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 44908 of 2025

and

WMP.Nos.50098 & 50099 of 2025

M/s.Maharaja Supper Store
Rep by its proprietrix Mrs.Kandasamy Indirani
126/1, Kangayam Main Road
Rakkiyalalayam Pirivu
Tirupur-641604

....Petitioner

Vs.

1.Assistant Commissioner (ST)
Tirupur Rural – I Assessment Circle
No.42, Commercial Taxes Building 1st floor
Kumaran Road
Tirupur-641 601

2. HDFC Bank
Kangayam Branch
No.412/5, Tirupur Road
Tamilnadu 638 701
Rep by Authorized Signatory

3. Indusind Bank
Tirupur Branch
No.1 & 32(A) , KMA Buildings
Eswaran Kovil North Street
Tirupur 641 604
Rep by Deputy Branch Manager

..Respondents



Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the 1st respondent leading to issuance of impugned order dated 29.10.2025 (vide GSTIN:33AMDPR6025P1ZP/2020-21) and quash the same.

For Petitioner : Mr.K.M.C.Arunmogan

For Respondents : Mr.V.Prashanth Kiran for R1

Government Advocate

Mr.C.Mohan

M/s.A.Rexy Josephine Mary

for M/s.King & Partridge for R2

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the 1st Respondent and Mr.C.Mohan, M/s.A.Rexy Josephine Mary for M/s.King & Partridge takes notice for the 2nd Respondent .

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 counsel for the Respondents 1 and 2.

3. The Petitioner is before this court challenging the order dated 29.10.2025 passed under Section 79(4) of the respective GST enactments, whereby the Petitioner was subjected to late fee and General Penalty. The



Petitioner failed to respond to the Show Cause Notice and thus suffered the impugned order.

4. Reading of the impugned order dated 29.10.2025 indicates that petitioner has not filed returns and therefore subjected to late fee under Section 47 and penalty under Section 125 of the respective GST enactments.

5. Although, it is argued that the petitioner has closed down the business and that an ex parte order has been passed, it is clear that there is no sustainable ground on which the Court can interfere with the impugned order.

6. It is noticed that this court vide order dated 04.02.2025 in WP.No.36614 of 2024, has held that both Late Fee under Section 47 and General Penalty under Section 125 of the respective GST enactments cannot go hand in hand as both are intended to deter an assessee from violating the Rules.

Section 125 of the respective GST enactments is extracted hereunder :-

“125. General Penalty: Any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extend to twenty-five thousand rupees.”

This clause provides for a general penalty extending to



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twenty-five thousand rupees for any contravention to the provisions of the proposed Act and where no penalty has been separately specified for such contravention.”

7. Following the ratio of this Court in the above case, this writ petition is disposed of at the time of admission by quashing the impugned order insofar as it imposes General Penalty of Rs.50,000/-. Issue as to whether the petitioner is liable to pay Late Fee of Rs.1,06,926/- as ordered or a lesser amount is left open to be decided by the Respondent subject to the petitioner depositing 25% of the disputed Late Fee within a period of 30 days from the date of receipt of a copy of this order.

8. Subject to the Petitioner complying with the above stipulation, the petitioner's bank account shall stand lifted.

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

20.11.2025

Neutral Citation : Yes / No
gv



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