



W.P.(MD)No.20087 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.20087 of 2025

and

W.M.P.(MD)Nos.15453 and 15455 of 2025

Star Industries,
Represented by its Partner,
Ibrahim Kunju,
No.7/185, Meenakshipuram Main Road,
Sundaresapuram - 627751,
Tenkasi District.

... Petitioner

-VS-

The State Tax Officer,
Office of the State Tax Officer,
126/A, New No.43/1,
Kollam Main Road, Sengottai - 627 809,
Tenkasi District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records from the file of respondent in impugned order in Reference No.ZD330225155478B in GSTIN/ID: 33ACVFS0923M1ZN dated 17.02.2025, passed for the F.Y.2020-2021 and quash the same as without jurisdiction and violative of principles of natural justice.



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For Petitioner : Mr.R.Ananth
for Mr.K.S.Prakash

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

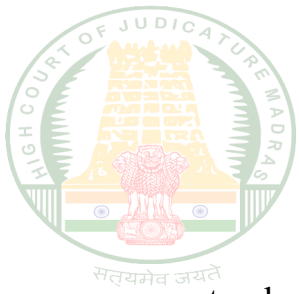
ORDER

The petitioner is aggrieved by the impugned order dated 17.02.2025, whereby the demand proposed in the notice in Form DRC-01 dated 12.12.2024 has been confirmed.

2. The petitioner had also filed a reply prior to the issuance of the impugned order.

3. By the impugned order, a penalty has been levied for the delayed filing of the return in Form GSTR-9 (Annual Return). Additionally, an amount has been imposed towards late fee for the belated filing of the said return.

4. The learned counsel for the petitioner submits that the due date for filing the Annual Return in Form GSTR-9 for the Assessment Year 2020–2021 originally expired on 28.02.2022. However, the time limit was subsequently



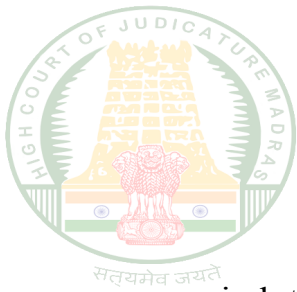
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extended through an amendment to the TNGST Act, 2017, vide Tamil Nadu Act No.25 of 2023, which came into effect on 01.10.2023 by Notification No. 28/2023 - Central Tax, dated 31.07.2023.

5. It is submitted that, pursuant to the said amendment, the respondent had extended the time limit for filing the return up to 28.02.2025, and the petitioner filed the return on 27.01.2025. Therefore, it is contended that the imposition of penalty and late fee is unjust and warrants interference.

6. However, this Court finds that the petitioner has an alternate remedy under the statute. Further, no procedural irregularity or legal infirmity is discernible while passing of the impugned order. The impugned order also cannot be said to be unreasonable.

6. In view of the above, I am not inclined to entertain this Writ Petition. However, liberty is granted to the petitioner to file a statutory appeal against the order dated 17.02.2025 within a period of fifteen (15) days from the date of receipt of a copy of this order. In the event, such an appeal is filed within the said



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period, the appellate authority shall entertain the same and dispose it of on merits and in accordance with law, without reference to the period of limitation.

7. This Writ Petition stands disposed of accordingly. No costs.
Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

30.07.2025

To:-

The State Tax Officer,
Office of the State Tax Officer,
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C.SARAVANAN, J.

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