IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2042 of 2026
and
W.M.P.Nos.2170 and 2171 of 2026

Tvl.Jayashree Enterprises,
Rep.by its Proprietor Mr.Vinod Kumar Singh,
No.347, 100 Feet Road, Coimbatore-641 012. … Petitioner
Now at No.260(New No.66), N.R.S.Complex,
3rd Street (Cross), Gandhipuram,
Coimbatore-641 012.

Vs.

The Assistant Commissioner (ST),
Gandhipuram Assessment Circle,
Coimbatore-18. ` ... Respondent

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 respondent in order dated 07.08.2024 in GSTIN:33ACAPV6100A1ZC/2019-20 bearing Reference No.ZD330824055839W and quash the same as illegal, arbitrary and in violation of Principle of Natural Justice.

For Petitioner : Ms.Darshita, R.

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

The Petitioner is before this Court against the impugned Order dated 07.08.2024, whereby, the Late Fee under Section 47(2) and General Penalty under Section 125 of the respective GST Enactments have been imposed on the petitioner by the respondent.

2. By the impugned order, the demand proposed in Show Cause Notice in Form GST DRC-01 dated 31.05.2024 which was followed by reminder dated 20.05.2024 has been confirmed against the petitioner as the petitioner failed to file reply to the said Show Cause Notice.

3. The learned counsel for the petitioner submits that the petitioner's turnover was below Rs.2 Crores and therefore, the petitioner was not required to file annual returns in Form GSTR 9 and 9C. Hence, submits that the impugned order is unsustainable and liable to be set aside.

4. The learned Government Advocate for the respondent on the other hand would draw the attention of this Court to a Notice issued to return defaulter under Section 46 of the respective GST Enactments for not filing Return on 26.10.2022, wherein, it has been stated as under:-

(36)

O/o the Assistant Commissioner (ST),
Gandhipuram Assessment Circle,
Coimbatore-18

FORM GSTR-3A
(See Rule 68)

Date: 26/10/2022

To
GSTIN: 33ACAPV6100A1ZC

TRADE NAME TVL. JAYSHREE ENTERPRISES

NOTICE TO RETURN DEFAULTER U/S 46 FOR NOT FILING RETURN

Tax Period: 2019-20 **Type of Return Not filed: GSTR-9 & 9C**

Being a registered tax payer, you are required to furnish return for the supplies made or received and to discharge resultant tax liability for the aforesaid tax period by due date. It has been noticed that you have not filed the said return till date.

Annual Turnover reported in GSTR 3B = Rs. 343718733/-

2. You are, therefore, requested to furnish the said return within 30 days failing which the tax liability may be assessed under section 62 of the TNGST/CGST Act, 2017, based on the relevant material available with this Office. Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act.

Thus, though your total turnover during the above financial year exceeded Rs.2 Crores, you have failed to file annual return in Form GSTR- 9 (for turnover exceeding Rs.2 Crores per Annum) and GSTR- 9C (for turnover exceeding Rs. 5 Crores per Annum).

Your attention is drawn to the rule 80 of TN GST Rules 2017 which stipulates that every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in FORM GSTR-9 and a person paying tax under section 10 shall furnish the annual return in FORM GSTR-9A. Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in FORM GSTR -9B. Further, every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in FORM GSTR-9C along with the annual return referred in sub-rule (1) of rule 80 electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

The revised due dates for filing Annual Returns under TN GST Act 2017 / CGST Act 2017 for the financial years 2017-2018, 2018-2019, 2019-2020 and 2020-2021 are 03.02.2020, 31.12.2020, 31.03.2021 and 28.02.2022 respectively.

Please note that as per section 47 of the TN GST Act 2017, a late fee of two hundred rupees (Rs 100 CGST and Rs. 100 SGST) is liable to pay for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent of turnover in the State.

Apart from the above late fee , a general penalty under section 125 of the TN GST Act 2017 is liable to pay which may extend to fifty thousand rupees (Rs. 25000/- -CGST and Rs. 25000 - SGST) will also be levied .

3. Please note that no further communication will be issued for assessing the liability.

4. The notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the assessment order.

N ANUSUYA
Assistant Commissioner(ST),
Gandhipuram Assessment Circle

5. I Have considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate and have perused the materials on record.

6. Following the consistent view taken under similar circumstances, this writ petition is disposed of by remitting the case back to the respondent to pass a fresh order on merits as expeditiously as possible.

7. In case, the petitioner's turnover has exceeded the aforesaid tax limit, the respondent is granted liberty to proceed against the petitioner and pass orders on merits in accordance with law.

8. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

22.01.2026

ssn

Neutral Citation : Yes / No

C.SARAVANAN, J.,

ssn

To:

The Assistant Commissioner (ST),
Gandhipuram Assessment Circle,
Coimbatore-18.

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