



WEB COPY



W.P.No.3399 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3399 of 2026

and

W.M.P.Nos.3813 and 3814 of 2026

M/s.Purushotham Plastics and Technologies Pvt Ltd,
Represented by its Director
Mr.Venkatesan Nandan.

... Petitioner

Vs.

1.The Deputy Commissioner (ST)(FAC),
GST-Appeal, Chennai – II,
CT Main Building, 2nd Floor,
Greams Road, Chennai – 600 006.

2.The Deputy State Tax Officer,
Roving Squad – VII, Intelligence – II,
Chennai – 600 006.

... 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 relating to the impugned proceedings of the first respondent in Appeal No and Year: SAP/204/2022 dated 02.08.2024 and the consequential Form GST APL – 04 dated 17.10.2025 and quash the impugned proceedings.



W.P.No.3399 of 2026

For Petitioner : Mr.Samuel Rupesh Rajkumar

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

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

3. The Petitioner is before this Court against the impugned order dated 02.08.2024 and the consequential Form GST APL – 04 dated 17.10.2025, whereby, the appeal filed by the Department against the order dated 14.03.2022 was allowed by the 1st Respondent / Appellate Authority.

4. The Petitioner was earlier in receipt of an order dated 14.03.2022 under Section 129(3) of the respective GST enactments, whereby, a penalty of Rs.10,000/- (Rs.5,000 CGST + Rs.5,000 SGST) for alleged violation of provisions of the respective GST enactments was imposed on the Petitioner.



W.P.No.3399 of 2026

5. Subsequently, the Department however decided to challenge the aforesaid order dated 14.03.2022 by way of an appeal before the First Respondent / Appellate Authority by filing Form GST APL – 03 on 09.09.2022 which has now culminated in the impugned order.

6. The Petitioner failed to appear before the First Respondent / Appellate Authority which is also recorded in the impugned order and has resulted in the impugned order dated 02.08.2024, whereby, penalty amount of Rs.10,000/- (Rs.5,000 CGST + Rs.5000 SGST) was enhanced to Rs/1,47,086/- (Rs.73,543 CGST and Rs.73,543 SGST) by the 1st Respondent / Appellate Authority.

7. The learned counsel for the Petitioner endeavored to substantiate the challenge stating that the Original order dated 02.08.2022 passed under Section 129(3) of the respective GST enactments was arbitrary and that the Petitioner however paid the penalty amount in the order to avoid delay in releasing the vehicle, in view of Section 129(5) of the respective GST enactments.



W.P.No.3399 of 2026

WEB COPY

8. It is further submitted by the learned counsel for the Petitioner that the enhancement of penalty to Rs.73,543/- each by the 1st Respondent / Appellate Authority was not only arbitrary but also unjustified.

9. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

10. Considering the facts and circumstance, the impugned order is quashed and the case is remitted back to the First Respondent / Appellate Authority to pass a fresh order on merits, after hearing the Petitioner and in accordance with law as expeditiously as possible preferably within a period of three (3) months from the date of receipt of a copy of this order.

11. All the issues are left open for the Petitioner to be canvassed before the First Respondent / Appellate Authority.



W.P.No.3399 of 2026

WEB COPY

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

02.02.2026

Neutral Citation: Yes / No
jas

To:

1.The Deputy Commissioner (ST)(FAC),
GST-Appeal, Chennai – II,
CT Main Building, 2nd Floor,
Greens Road, Chennai – 600 006.

2.The Deputy State Tax Officer,
Roving Squad – VII, Intelligence – II,
Chennai – 600 006.



WEB COPY



W.P.No.3399 of 2026

C.SARAVANAN, J.

jas

W.P.No.3399 of 2026
and
W.M.P.Nos.3813 and 3814 of 2026

02.02.2026