IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5958 of 2026
and
WMP Nos.6489 &6492 of 2026

Real Repeat Box Private Limited
Through its Authorized Signatory
Mr.Abdul Rahman
No. 10, Ground Floor,
Mohamed Abdullah 2nd Street,
Chepauk, Chennai,
Tamil Nadu-600 005.

..Petitioner(s)

Vs

Assistant Commissioner (ST)
Chepauk Assessment circle,
Fanepet, Nandanam,
Chennai-600 035.

..Respondent(s)

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 Order dated 13.06.2025 along with Form GST DRC-07 dated 13.06.2025 bearing Reference No. ZD330625138602J issued by the Respondent for the tax Period April 2020 to March 2021, and quash the same.

For Petitioner(s): Mr.Athman Khilji
For Respondent(s): Mrs.P.Selvi
Government Advocate

ORDER

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

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 Respondent.

3. In this writ petition, the petitioner is before this Court against the impugned order dated 13.06.2025, whereby the proposal contained in the Show Cause Notice in Form GST DRC – 01 dated 23.01.2025 has been confirmed in the absence of a reply from the petitioner.

4. By the impugned order, the petitioner has been imposed with a penalty of Rs.50,000/- under Section 125 of the respective GST Enactments and a late fee of Rs.1,08,990/- under Section 47(2) of the respective GST Enactments.

5. The issue is no longer *res integra* in the light of the decision of this Court in ***Kandan Hardware Mart vs. The Assistant Commissioner (ST)(FAC)***, rendered on ***02.01.2026 in W.P.No.27029 of 2023*** and batch cases.

6. In view of the above, the writ petition is partly allowed by quashing the impugned order insofar as it relates to the penalty of Rs.50,000/- imposed under Section 125 of the respective GST Enactments.

7. The petitioner shall, however, pay the late fee within a period of six weeks from the date of receipt of a copy of this order. Failing such payment, it will be construed that the writ petition stands dismissed.

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

20-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

AV

To

The Assistant Commissioner (ST)
Chepauk Assessment circle,
Fanepet, Nandanam,
Chennai-600 035.

C.SARAVANAN, J.

AV

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