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W.P.No.3913 of 2026

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 06.02.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.3913 of 2026

and

W.M.P.Nos.4337 and 4339 of 2026

Tvl.Platinum Marketing,  
Rep by Partner  
Mr.Abdul Rahman.

... Petitioner

Vs.

The Assistant Commissioner (ST) FAC,  
Avadi Assessment Circle,  
Office of the Assistant Commissioner (ST)  
Integrated Commercial Taxes Building,  
Chennai North Division,  
No.32, Elephant Gate Bridge Road,  
Walltax Road, Chennai – 600 003.

... 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 relating to the Order dated 17.04.2024 bearing Reference No.ZD330424132357M issued by the Respondent for the tax period 2018-19 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.C.Harsharaj  
Special Government Pleader



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## **ORDER**

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Mr.C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 17.04.2024, whereby, proposal in Show Cause Notice dated 06.01.2023 has been confirmed by the Respondent.

4. By the aforesaid impugned order, the Petitioner was imposed with a General penalty of Rs.50,000/- (Rs.25,000/- each for SGST and CGST) under Section 125 of the respective GST enactments and Late fee under Section 47 of the respective GST enactments on account of non-filing of Annual Return in GSTR – 9 / GSTR – 9C before the Statutory due date.

5. As far as payment of late fee is concerned, proposal has been dropped since the Petitioner opted to pay the late fee of Rs.20,000/- (10,000



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each for CGST and SGST) in accordance with **Notification No.7/2023-Central Tax** dated **31.03.2023** as amended by **Notification No.25/2023-Central Tax** dated **17.07.2023**.

6. The issue involved is no longer *res integra* and stands covered by the decision of this Court in ***Ms.Kandan Hardware Mart, Represented by its Proprietor E.Palani Vs. The Assistant Commissioner (ST)(FAC), Park Town Assessment Circle, Chennai – 600 003*** in ***W.P.Nos.27029 of 2023 etc., batch*** rendered on **02.01.2026**. Operative portion of the aforesaid decision under similar circumstances is extracted hereunder:-

“191.The Petitioners in **Table – 3** [W.P.Nos.3540, 3567, 3570, 3902, 3966 of 2024] and the Petitioner in **Table – 4B** [W.P.No.9867 of 2024] filed the “**Annual Returns**” under Section 44(1) of the respective GST enactments within the time specified in the **Notification No.7/2023-Central Tax** dated **31.03.2023** as amended by **Notification No.25/2023-Central Tax** dated **17.07.2023**.

192.They have therefore been imposed with a lighter “**Late Fee**” of Rs.10,000/- under each of the respective GST enactments in terms of the above Notification.

193.They are however questioning the imposition of “**General Penalty**” under Section 125 of the respective GST enactments. Since it has been already concluded that “**Late Fee**” under Section 47(2) of the respective GST Enactments was penal in nature, there cannot be imposition of “**General Penalty**” under Section 125 of the respective GST enactments over and above the “**Late Fee**” levied at concessional rate under the above-mentioned Notifications.

194.I am also inclined to adopt the above ratio in



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**Tvl.Jainsons Casters and Industrial Products** referred to supra. I therefore hold that there is no scope for imposing “**General Penalty**” under Section 125 of the respective GST enactments over and above the “**Late Fee**” levied on them at concessional rate under the above-mentioned Notifications.

195. In the light of the above observations, W.P.Nos.3540, 3567, 3570, 3902, 3966 of 2024 from **Table – 3** deserve to be allowed.

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212. In the result,

(i) W.P.Nos.3540, 3567, 3570, 3902 and 3966 of 2024 as detailed in **Table – 3** are allowed. Therefore, “**General Penalty**” imposed under Section 125 of the respective GST enactments on these Petitioners are set aside.

(ii) W.P.Nos.27029, 27032, 27036, 32599, 34352, 34357, 35186 of 2023 and W.P.Nos.3572, 3916, 15690 of 2024 and W.P.Nos.9988, 28786, 42416, 46522 of 2025 as detailed in **Table-4A** are allowed. Therefore, “**General Penalty**” imposed under Section 125 of the respective GST enactments on these Petitioners are set aside. These Petitioners are liable to pay a “**Late Fee**” of **Rs.10,000/-** under the respective GST enactments.

(iii) W.P.No.19967 of 2023 and W.P.Nos.23356, 30854, 9867 of 2024 and W.P.Nos.47726, 38007, 48941 of 2025 as detailed in **Table – 4B** are allowed. These Petitioners are liable to pay a “**Late Fee**” of **Rs.10,000/-** under the respective GST enactments.

(iv) W.P.No.3915 of 2024 in **Table – 4C** is partly allowed. However, imposition of “**General Penalty**” under Section 125 of the respective GST enactments is set aside in view of imposition of “**Late Fee**” against the Petitioner.

(v) No costs. Consequently, all connected Writ Miscellaneous Petitions are closed.”



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7. The challenge in the present Writ Petition is also confined to the imposition of “General Penalty” under Section 125 of the respective GST enactments.

8. In the light of the law laid down by this Court in ***Ms.Kandan Hardware Mart, Represented by its Proprietor E.Palani Vs. The Assistant Commissioner (ST)(FAC), Park Town Assessment Circle, Chennai – 600 003*** in ***W.P.Nos.27029 of 2023 etc., batch*** rendered on **02.01.2026**, impugned order is quashed insofar as it relates to the levy of General penalty under Section 125 of the respective GST enactments.

9. This Writ Petition stands allowed with the consequential relief to the Petitioner. No costs. Connected Writ Miscellaneous Petitions are closed.

**06.02.2026**

Neutral Citation: Yes / No  
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To:

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**C.SARAVANAN, J.**

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