IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP.No. 4564 of 2026
and
WMP. Nos.5046 & 5049 of 2026

M/s. SSS Traders,
Rep. by its Partner - Shanmugapriya M,
No 37/1, First Floor, First Floor, Big Street,
Tiruvannamalai, Tamil Nadu – 606 601.

..Petitioner

Vs

The State Tax Officer (ST),
O/o. The Commercial Tax officer,
Thiruvannamal I,
Thiruvannamalai.

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings initiated by the Respondent in the impugned order FORM GST DRC - 07 bearing ref No. ZD331223289402M dated 31.12.2023 along with Annexure vide GSTIN : 33ADDFS0111J2ZK/2017-18 dated 31.12.2025 passed by the respondent for the AY 2017-18 to quash the same.

For Petitioner(s):	Ms.R. Hemalatha
For Respondent(s):	Mr.C.Harsharaj, Special Government Pleader

ORDER

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

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondent.

3. In this Writ Petition, the petitioner has challenged the impugned order dated 27.12.2023 passed by the respondent for the Tax Period 2017-2018, whereby the petitioner has been imposed with a Late fee of Rs.2,85,000/- under Section 47(2) of the respective GST Enactments and General Penalty of Rs.50,000/- under Section 125 of the respective GST Enactments on the ground that the petitioner failed to file a return in GSTR-3B.

4. The learned counsel for the petitioner submits that the turnover determined for the tax period 2017-2018 is Rs.3,78,32,351/-, as per the impugned order. Therefore, the petitioner is liable to pay only a sum of Rs.1,89,162/- (94,581/- + 94,581/-) towards late fee under Section 47(2) of the respective GST enactments. The learned counsel for the petitioner submits that the petitioner is willing to deposit the above amount.

5. Having considered the submissions made by the learned counsel for the petitioner and the learned Special Government Pleader for the respondent and taking note of the decision of this Hon'ble Court in ***Kandan Hardware Mart vs. The Assistant Commissioner (ST)(FAC)***, rendered on ***02.01.2026 in W.P.No.27029 of 2023*** and etc., batch, the case is remitted back to the respondent to pass a fresh order in lieu of the impugned order, subject to the petitioner depositing the aforesaid amount of Rs.1,89,162 /- in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

6. In case the Petitioner fails to comply with any of the stipulation, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

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

10-02-2026

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

The State Tax Officer (ST),
O/o. The Commercial Tax officer,
Thiruvannamal I,
Thiruvannamalai.

C.SARAVANAN, J.

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