IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4812 of 2026
and
W.M.P.Nos.5364 & 5365 of 2026

M/s. Sri Hemalatha Metal Mart,
Represented by its Proprietor
Ranganathan Naidu Murugan
8-1, Lakshmi Devi Nagar, Hosur,
Krishnagiri, Tamilnadu – 635109. ... Petitioner

Vs.

State Tax Officer,
(Also Known as Commercial Tax Officer)
Hosur North-2,
Assessment Circle, Hosur ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the files of the Respondent herein FORM GST DRC-07 with Reference No. ZD3312240879834 dated 11.12.2024 along with detailed order in GSTIN No. 33BBYPM8601D1ZI dated 11.12.2024 for the assessment period 2018-19 and quash the same and to direct appellate authority (Deputy Commissioner (Appeals), State Tax Office, Salem) to accept my delayed appeal.

For Petitioner : Mr.M.Raju Sharma

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. The petitioner is before this Court against the impugned Order dated 11.12.2024 passed by the respondent, whereby the proposal in Show Cause Notice in DRC-01 dated 22.05.2024 for the tax period 2018-2019, has been confirmed.

4. The impugned order was passed after considering the petitioner's reply dated 29.05.2024, which stands on record. In fact, the petitioner has also discharged the tax liability on 22.01.2025 after the impugned order was passed.

5. The case of the petitioner is that the petitioner availed Input Tax Credit on the strength of invoices from M/s. GK Traders, whereas the notice was issued for availing Input Tax Credit from M/s. AAG Traders. In the impugned order, it is recorded that the petitioner had failed to reconcile the same and therefore, the tax was confirmed along with interest and penalty.

6. The petitioner has also voluntarily paid the tax amount on 22.01.2025. The petitioner had several opportunities to pay the penalty along with interest under Section 74 of the respective GST Enactments as below:-

74(5)	15%	Before service of notice
74(8)	25%	Within 30 days of issue of the notice
74(11)	50%	Within 30 days of communication of the order

However, the petitioner failed to avail these opportunities.

7. The petitioner had also admitted to the liability by filing a petition under Section 128A on 10.02.2025 for waiver of penalty and interest, which came to be rejected by an Order dated 24.06.2025. Therefore, this Writ Petition is liable to be dismissed as there is an admission of liability.

8. Accordingly, this Writ Petition stands dismissed. The petitioner's bank account which has been attached shall stand lifted, subject to the petitioner depositing the balance amount of penalty and interest as per the impugned order. In case the required amount is available in the petitioner's bank account, the same shall be appropriated.

9. In view thereof, connected miscellaneous petitions are closed. No costs.

11.02.2026

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Neutral Citation : Yes / No

To

The State Tax Officer,
Hosur North-2,
Assessment Circle, Hosur

C.SARAVANAN, J.

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W.P.No.4812 of 2026

11.02.2026
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