IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.6330 of 2026
and
W.M.P.Nos.6824, 6826 & 6828 of 2026

Tvl. A R N Traders,
(Represented by its Proprietor Athithan Rajnarayanan)
Address: 273A/19, Govindachetty Street,
Kaveripattinam, Krishnagiri,
Tamil Nadu – 635112. ... Petitioner

Vs.

1. The Deputy State Tax Officer - 2,
Krishnagiri -1, Circle.

2. The Assistant Commissioner (ST) (FAC),
Krishnagiri-1 Assessment Circle,
Krishnagiri.

3. The Manager,
Tamil Nadu Mercantile Bank
D.No.1347, G.K.S. Complex, Panagal Street,
Kaveripattinam, Krishnagiri District,
Tamil Nadu – 635112.

4. The Manager,
AXIS Bank
'Spencer' S Compound'
Salai Road, Dindigul – 624 001.

5. The Manager,
DBS Bank
5 5a, 1 Palani Main Roadnear
Vanivilas Bus Stop, Dindigul,
Tamil Nadu – 624001. ... Respondents

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 first respondent herein vide order Ref. No. GSTIN: 33ASSPR6941B2ZH/2018-19 dated 27th December, 2023, issued along with the summary of the order in form GST-DRC-07, reference no. ZD331223212635U dated 27th December, 2023 of the first respondent passed for the assessment year between April 2018 to March 2019, quash the same and direct the first respondent to consider the payment made by the petitioner vide the annual return and rework the late fee and grant the benefit as laid down under Notification No.07/2023-Central tax dated 31st March 2023.

For Petitioner : Mr.S.Vishnupriya

For R1 & R2 : M/s.P.Selvi
Government Advocate

ORDER

M/s.P.Selvi, learned Government Advocate, takes notice for R1 and R2.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for R1 and R2, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order along with the Summary Order, both dated 27.12.2023 passed by the 1st respondent for the Assessment Year 2018-2019.

4. By the impugned order, the petitioner was imposed with a late fee for non-filing of the annual return in Form GSTR-9 for the Assessment Year 2018-2019.

5. Both the learned counsel for the petitioner and the learned Government Advocate for R1 and R2 would submit that the issue is squarely covered by the decision of this Court in ***Ms. Kandan Hardware Mart vs. Assistant Commissioner (ST) (FAC) [W.P. Nos. 27029 of 2023 batch, dated 02.01.2026]***.

6. Considering the same, the case is remitted back to the 1st respondent to pass a fresh order on merits in light of the above decision, within a period

of three months from the date of receipt of a copy of this order.

7. Accordingly, this writ petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

17.02.2026

raja

Neutral Citation : Yes / No

To

1. The Deputy State Tax Officer - 2,
Krishnagiri -1, Circle.

2. The Assistant Commissioner (ST) (FAC),
Krishnagiri-1 Assessment Circle,
Krishnagiri.

3. The Manager,
Tamil Nadu Mercantile Bank
D.No.1347, G.K.S. Complex, Panagal Street,
Kaveripattinam, Krishnagiri District,
Tamil Nadu – 635112.

C.SARAVANAN, J.

raja

W.P.No.6330 of 2026

17.02.2026