IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.9548 of 2026
and
W.M.P.Nos.10285 and 10290 of 2026

Tvl.A.Square Enterprises,
Represented by its Partner
Arthar ... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
Office of the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai – 600 005.

2.The State Tax Officer-1,
Pammal Assessment Circle,
Room No.349,
3rd Floor,
Integrated Building for Commercial Taxes and Registration Department,
Nandanam,
Chennai – 600 035. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records pertaining to impugned proceedings of the 2nd Respondent in ASMT-13 in Reference

No.ZD3303230751300/Tax Period January 2023 dated 15.03.2023 and quash the same.

For Petitioner	:	Mr.R.Veeramanikandan
For Respondents	:	Mrs.K.Vasanthamala Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

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

3. The Petitioner is before this Court against the impugned Order passed by the 2nd Respondent under Section 62 of the respective GST Enactments on 15.03.2023.

4. The case of the Petitioner is that after the impugned Order was passed, the Petitioner filed the return in Form GSTR-3B on 21.06.2023. The said return filed on 21.06.2023 indicates that the Petitioner has discharged the tax liability for the period in question together with late fee.

5. Orders passed under Section 62(1) of the respective GST Enactments have a short shelf life of existence.

6. As per Sub-Section (2) to Section 62, a registered person is entitled to file a valid return within a period of sixty (60) days of the service of the Assessment Order under Sub-Section (1) in which case the Assessment Order passed under Section 62(1) of the respective GST Enactments is deemed to have been withdrawn but the liability for payment of interest under Sub-Section (1) of Section 50 or for payment of late fee under Section 47 shall continue.

7. The return filed on 21.06.2023 indicates that the Petitioner has also paid interest on the tax that was paid by the Petitioner along with the aforesaid return dated 21.06.2023.

8. As per Sub-Section (2) to Section 62 of the respective GST Enactments as it stood then, the Petitioner should not file the return beyond the period of thirty (30) days from the date of service of the Assessment Order. However, this period was extended subsequently by Finance Act,

2023 (No.8 of 2023) dated 31.03.2023 with effect from 01.10.2023 vide Notification No.28/2023-Central Tax dated 31.07.2023, wherein for 'thirty days' the words 'sixty days' were substituted. Likewise, the said amendment also introduced a *Proviso* to sub-section (2) of Section 62 granting further period of sixty days time, on payment of late fee.

9. Thus, on the date when the Petitioner filed the return belatedly on 21.06.2023, which was beyond the statutory period prescribed under the *Proviso* to Sub-Section (2) to Section 62 of the respective GST Enactments.

10. However, the facts remains that the Petitioner has discharged the tax liability and the interest and late fee payable thereon. Under similar circumstances, this Court has quashed the impugned Order in W.P.(MD) No.18740 of 2024 in the case of **Helmet House, Represented by its Proprietor** Vs. **The Deputy State Tax Officer-1, Madurai** vide Order dated 02.08.2024.

11. The delay in filing the return is not fatal under the circumstances. Consequently, the impugned Order dated 15.03.2023 is quashed and the case is remitted back to the 2nd Respondent to verify whether

the return filed by the Petitioner on 21.06.2023 meets the tax liability and the interest liability which was confirmed vide impugned Order. Thereafter, the 2nd Respondent shall pass appropriate orders on merits after verifying the same.

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

12.03.2026

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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