



WEB COPY

WP No. 7213 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 7213 of 2026
and W.M.P.Nos.7810 & 7811 of 2026**

M/s.Pachiyammal Traders
Rep By Its Proprietor
Sri S.Sivakumar
No.5/191, Kamarajar Nagar, Uthangarai,
Krishnagiri-635 202

..Petitioner(s)

Vs

The State Tax Officer
Harur
Dharmapuri

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India
praying for issuance of a writ of certiorari to call for the records of the
respondent herein in GSTIN - 33CZYPS7450P1Z5/2017-18 and quash the
proceeding dated 27.06.2024 passed therein.

For Petitioner(s): M/s. B. Raveendran

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader



ORDER

Mr.C.Harsharaj, the 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. In this Writ Petition, the petitioner has challenged the impugned order dated 27.06.2024 passed for the Tax Period 2017-2018.

4. The case of the petitioner is that the petitioner has discharged the tax liability even before the impugned order was passed on 27.06.2024 and therefore, the imposition of penalty and interest was unjustified.

5. The petitioner ought to have filed an application under Section 128A of the respective GST Enactments if the petitioner was eligible for the same or in an alternative, ought to have opted for any of the concessions / amnesty inbuilt under Section 73/74 of the respective GST Enactments. The petitioner cannot ask for waiver of interest and penalty without complying with the statutory requirements of Section 73/74 or under Section 128 A of the respective GST Enactments independently. Therefore, the writ petition is liable to be dismissed.



6. Accordingly, this Writ Petition is dismissed. No costs. Connected miscellaneous petitions are closed.

25-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

BKN

To:

The State Tax Officer

Harur

Dharmapuri



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C.SARAVANAN, J.

BKN

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