IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6904 of 2026
and W.M.P.Nos.7524 & 7525 of 2026

Ruthra Electricals And Hardwares
Rep By Its Proprietor K Sivagnanam,
No.102B, Salem Main Road, Karapattu,
Uthangarai, Krishnagiri-635 207

..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 - 33EGPPS4564C1Z4/2017-18 and quash the proceeding dated 27.06.2024 passed therein.

For Petitioner(s): Mr. Raveendran B

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

ORDER

Heard Mr.B.Raveendran, the learned counsel for the petitioner and Ms.Amirtha Poonkodi Dinakaran, the learned Government Advocate 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 the learned Government Advocate for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 27.06.2024 in Form GST DRC – 07 passed for the Tax Period 2017 – 2018, whereby proposal in the Show Cause Notice in DRC – 01 dated 25.09.2023, has been confirmed against the petitioner in the absence of the reply to the same by the petitioner.

4. Earlier, the petitioner was issued with an intimation in Form GST DRC – 01A dated 03.05.2023 to which the petitioner replied on 01.06.2023. In the reply, the petitioner has stated as under:-

> *" Respected Madam,*
> *As per your notice the difference values is paid through DRC – 03. Kindly requesting to your drop my notice proceding order. Thanking you."*

5. On the same date, the petitioner has also discharged the tax liability for the tax period 2017 – 2018 and proceedings were initiated against the petitioner under Section 74 of the respective GST Enactments.

6. Section 74 of the respective GST Enactments gives three opportunity to an assessee to pay the tax together with the interest and penalty at variable rates which has been discussed by the Court in **M/s.Geena Garments Vs. State Tax Officer** in **W.P.No.19805 of 2025** dated 11.02.2026. Relevant portion of order dated 11.02.2026 in W.P.No.19805 of 2025 is extracted hereunder:

> *"7. There is no scope for any interference in the impugned Assessment Order as the Petitioner has been asked to pay interest under Section 50(3) and penalty under Section 74 of the respective GST Enactments for late payment of tax.*
>
> *8. It was open for the Petitioner to either pay the tax together with interest payable under Section 50 of the respective GST Enactments together with penalty equivalent to fifteen percent of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer in terms of Section 74(5) of the respective GST Enactments and inform the proper officer in writing of such payment.*
>
> *9. Similarly, the second option was also available to the Petitioner after the Show Cause Notice was issued under Section 74(8) of the respective GST Enactments. The Petitioner had the option to pay tax, interest under Section 50 of the respective GST Enactments together with 25% of such tax towards penalty within a period of 30 days from the date of issuance of such notice.*

10. After the impugned Assessment Order was passed, the Petitioner had yet another option under Section 74(11) of the respective GST Enactments. The Petitioner could pay tax along with interest on belated payment along with penalty equivalent to 50% of such tax and communicate the same to the proper officer in writing of such payment.

11. In this case, the Petitioner has not opted for any of the alternatives provided under Sections 74(5), 74(8) or 74(11) of the respective GST Enactments. As such, there is no scope for interfering with the impugned Assessment Order passed by the Respondent, particularly when the Petitioner has admitted the tax liability and credited the same on 18.10.2024."

7. In the present case, the petitioner had neither paid the interest till date, nor paid the penalty as per the above sub-clauses under Section 74 of the respective GST Enactments.

8. As such there is no merits in the challenge to the impugned order, as there are no other disputed questions of fact or law. Therefore, the writ petition is liable to be dismissed.

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

24-02-2026

Index: Yes/No
Speaking/Non-speaking order
BKN

To:
The State Tax Officer
Harur
Dharmapuri.

C.SARAVANAN, J.

BKN

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