IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No.6856 of 2026
and
W.M.P.Nos.7443 and 7444 of 2026

M/s.Tamil Traders,
Rep by its Proprietor
Tamilarasu.

..Petitioner(s)

Vs

The State Tax Officer,
Harur,
Dharmapuri.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent herein in GSTIN:33AQRPT4680J1Z4/2017-18 and quash the proceeding dated 27.06.2024 passed therein.

For Petitioner(s): Mr.B.Raveendran

For Respondent(s): Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional 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 Additional Government Pleader for the Respondent.

3. The challenge to the impugned proceedings is purely on the ground that the Respondent has imposed penalty and interest on the Petitioner despite the fact that the Petitioner having paid the disputed tax on 01.11.2023.

4. It is therefore submitted that invocation of Section 74 under the respective GST enactments was unjust and improper and therefore the impugned order is liable to be quashed.

5. As a matter of fact, the Petitioner has been given the benefit of Section 74(5) of the respective GST enactments. In fact, the Petitioner having not paid the tax amount with interest and penalty in time, is required to pay the interest and 100% penalty within a period of thirty days from the date of receipt of a copy of this order. Therefore, there is no merits in the impugned order. Therefore, under Section 74 of the respective GST enactments amnesty for payment of penalty was partially available at each of the following stretches as detailed below:-

Sections	Percentage
Section 74(5)	Pay the amount of tax along with interest payable under Section 50 and a penalty equivalent to **15%** of such tax on the basis of his own ascertainment of such tax.
Section 74(8)	Pay the said tax along with interest payable under Section 50 and a penalty equivalent to **25%** of such tax within 30 days of issue of the notice.
Section 74(11)	Pay the tax along with interest payable thereon under Section 50 and a penalty equivalent to **50%** of such tax within 30 days of communication of the order.

The Petitioner has not take advantage of the same. Thus, this Writ Petition is liable to be dismissed.

6. That apart, this Writ Petition has filed by the Petitioner long after expiry of limitation for filing appeal. It is therefore liable to be dismissed in the light of the decision of the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440, wherein, it has been held that Writ Courts cannot entertain Writ Petitions after expiry of limitation. Relevant portion from the said decision is reproduced below:-

> "*22.Suffice it to observe that this decision is on the facts of that case and cannot be cited as a precedent in support of an argument that the High Court is free to entertain the Writ Petition assailing the assessment order even if filed beyond*

*the statutory period of maximum 60 days in filing appeal. The remedy of appeal is creature of statute. **If the appeal is presented by the assessee beyond the extended statutory limitation period of 60 days in terms of Section 31 of the 2005 Act and is, therefore, not entertained, it is incomprehensible as to how it would become a case of violation of fundamental right, much less statutory or legal right as such**."*

7. As per the decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in Commissioner of Customs and Central Excise Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791, no appeal can also be entertained beyond the statutory period of limitation.

8. In this case, the Impugned proceeding is dated 27.06.2024. Therefore, on this count also this Writ Petition is liable to be dismissed.

9. The learned counsel for the Petitioner submits that the Petitioner is unwilling to give any consent for remitting the case back for denovo adjudication, subject to pre-deposit of disputed tax as confirmed by the Respondent in the impugned order.

10. This Writ Petition is liable to be dismissed and is accordingly dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

23-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The State Tax Officer,
Harur,
Dharmapuri.

C.SARAVANAN, J.

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