IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.6331 of 2026
and
W.M.P.Nos.6825 & 6827 of 2026

Mr. Imtiaz Ali,
Proprietor,
Tvl. Indo Chem Co.,
No.58-B/1, Kalar kadu,
Ammani Kondalampatty,
P.Nattamangalam, Salem,
Tamil Nadu – 636010. ... Petitioner

Vs.

The State Tax Officer,
(also known as Commercial Tax Officer),
Kondalampatty Circle,
Salem, Tamil Nadu. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the impugned order passed by the respondent in GSTIN: 33ADDPA0753C1ZH / 2019-20 dated 05.08.2024, Order under section 73 and the summary of the order in FORM GST DRC-07 both dated 05.08.2024 issued in Reference No: ZD330824030387E and quash the same as passed in violation of principles of natural justice and contrary to law and further direct the respondent to rework the late fee in light of the Notification No.07/2023-Central Tax dated 31.03.2023 issued by the Central Board of Indirect Taxes and Customs, Ministry of Finance (Department of Revenue), Government of India.

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

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

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

3. In this Writ Petition, the petitioner has challenged the impugned Assessment Order along with the Summary Order, both dated 05.08.2024, pertaining to the tax period 2019-2020.

4. By the impugned order, the petitioner was imposed with late fees

under Section 47(2) and a general penalty under Section 125 of the respective GST enactments.

5. The impugned order itself records that the due date for filing the Form GSTR-9 return for the year 2019-2020 was 31.03.2021, however, the petitioner filed the return on 17.11.2022. This filing date is before the cut-off date prescribed under Notification No.7/2023-Central Tax dated 31.03.2023 as amended by Notification No.25/2023-Central Tax dated 17.07.2023.

6. Under similar circumstances, proceedings have been dropped where returns were filed belatedly upon payment of Rs.10,000/- each, in accordance with Notification No.7/2023-Central Tax dated 31.03.2023.

7. Since 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]***, the case is remitted back to the 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.

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

17.02.2026

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Neutral Citation : Yes / No

To

The State Tax Officer,
(also known as Commercial Tax Officer),
Kondalampatty Circle,
Salem, Tamil Nadu.

C.SARAVANAN, J.

raja

W.P.No.6331 of 2026

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