W.P.No.9806 of 2025
and
W.M.P.No.10996 of 2025

C.SARAVANAN, J.

This case was listed today under the caption 'for being mentioned' at the instance of the learned counsel for the petitioner.

2. It is submitted by the learned counsel for the petitioner that there is an error in the order dated 04.02.2026 as much as it fails to capture that the petitioner is entitled to the benefit of **Notification No.07/2023 – Central Tax** dated **31.03.2023**, as amended by **Notification No.25/2023 – Central Tax** dated **17.07.2023**, whereby a concessional Late Fee of Rs.10,000/- each under CGST and SGST has been prescribed for registered persons who failed to furnish the Annual Return in FORM GSTR-9 under Section 44 of the respective GST Enactments by the due date for the tax periods 2017–2018, 2018–2019, 2019–2020, 2020–2021 or 2021–2022 but furnished the said Annual Return during the period from **01.04.2023** to **31.08.2023**.

3. The learned counsel for the petitioner has also filed a Memo dated 23.02.2026 to that effect.

4. The learned Government Advocate for the Respondents raises no objection to the above contention and also confirms the same.

5. Recording the above, Paragraph Nos.3, 5 and 6 of the order dated 04.02.2026 shall be deleted and substituted as follows:-

> "3. In the present case, the petitioner had filed the Annual Return in Form GSTR-9 on 30.05.2023 and had also paid a sum of Rs.10,000/- each under CGST and SGST towards Late Fee. Therefore, in view of the order in **Kandan Hardware Mart,** referred to *supra*, there cannot be any justification for the imposition of Late Fee under Section 47 of the respective GST enactments in excess of Rs.20,000/- and general penalty under Section 125 of the respective GST enactments. Accordingly, the impugned order is quashed.
>
> 5. The attachment of the petitioner's bank account shall stand lifted, since the petitioner has already paid the Late Fee of Rs.10,000/- each under CGST and SGST.
>
> 6. This Writ Petition is allowed with the above observations. No costs. Connected Writ Miscellaneous Petition is closed."

6. The other aspects of the order dated 04.02.2026 shall remain unaltered.

7. Registry is directed to carry out the necessary corrections and issue fresh order copies to the parties.

26.02.2026

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C.SARAVANAN, J.

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W.P.No.9806 of 2025

26.02.2026