IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12727 of 2026
and
W.M.P.Nos.13921 and 13924 of 2026

M/s.S.A.Enterprises,
Represented by its Proprietor
Ibrahim Hakkim … Petitioner

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Ramnagar Assessment Circle,
Coimbatore. … Respondent

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 in the Impugned Order in GSTIN : 33AFXPH0852B1ZO/2021-2022 dated 04.09.2025 along with consequential order in Form DRC-07 bearing a Ref.No.ZD3309250488622 dated 04.09.2025 for the Period 2021-2022 and quash the same as it is being contrary to the provision of CGST Act, 2017.

For Petitioner : Mr.K.Vignesh Kumar

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice 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 Assessment Order bearing GSTIN : 33AFXPH0852B1ZO/2021-2022 along with summary of the order in Form GST DRC-07 bearing Reference No.ZD3309250488622 both dated 04.09.2025 passed by the Respondent for the Assessment Year 2021-2022.

4. By the impugned Assessment Order, the Petitioner was imposed with a late fee for non-filing of the Annual Return in Form GSTR-9 for the Assessment Year 2021-2022.

5. Both the learned counsel for the Petitioner and the learned Government Advocate for the Respondent would submit that the issue is

squarely covered by the decision of this Court in **Ms.Kandan Hardware Mart and others** Vs. **The Assistant Commissioner (ST) (FAC), Park Town Assessment Circle, Chennai and others** vide order dated 02.01.2026 in **W.P.Nos.27029 of 2023 etc., batch** wherein in Paragraph Nos.205 to 212, this Court observed as under:-

> *"205. The Division Bench of the Himachal Pradesh High Court in the case of **M/s.R.T.Pharma** Vs. **Union of India and others,** while dealing with a similar issue arising out of delay in filing of the "**Annual Returns**" in GSTR-9 under Section 39 of the respective GST Enactments held that it would be unjust to deny a "**Late Fee**", waiver to a taxpayer who filed their Goods and Services Tax (GST) Annual Returns (GSTR-9 and GSTR-9C) before a specific Amnesty Notification was issued in **Notification No.7/2023-Central Tax** dated **31.03.2023**, and was amended by **Notification No.25/2023-Central Tax** dated **17.07.2023**.*
>
> *206. Therefore, the benefit of the above Notifications namely **Notification No.7/2023-Central Tax** dated **31.03.2023** as amended by **Notification No.25/2023-Central tax** dated **17.07.2023** has to be extended to all those Petitioners in **Table–4A** who had filed the returns before **01.04.2023.***
>
> *207. Since these Petitioners are liable to pay "**Late Fee**", the question of imposing "**General Penalty**" under Section 125 of the respective GST Enactments cannot be countenanced in view of the reasons that "**General Penalty**" under Section 125 of the respective GST Enactments can be imposed only in the absence of 'any other penalty' under the respective GST Enactments.*
>
> *208. It is therefore held that the Petitioners in **Table-4A** are neither liable for "**Late Fee**" over and above Rs.10,000/- under each of the respective GST Enactments nor liable for "**General Penalty**" under Section 125*

of the respective GST Enactments.

*209. As far as the case of Petitioners in **Table-4B** namely the Petitioners in W.P.No.19967 of 2023 and W.P.Nos.23356, 30854, 9867 of 2024 and W.P.Nos.47726, 38007, 48941 of 2025 are concerned, they have been subjected to only "**Late Fee**" under Section 47(2) of the respective GST Enactments. They have not been subjected to "**General Penalty**" under Section 125 of the respective GST Enactments.*

*210. Since these Petitioners have also filed the "**Annual Returns**" before **01.04.2023**, they cannot be subjected to "**Late Fee**" over and above **Rs.10,000/-** under each of the respective GST Enactments as ordered in the case of those Petitioners in **Table-4A**.*

*211. As far as the case of Petitioner in **Table-4C** namely the Petitioner in W.P.No.3915 of 2024 is concerned, the said Petitioner has filed the "**Annual Return**" only on **19.01.2024** for the Tax Period 2020-2021. It was within the time under Section 44(2) of the respective GST Enactments as the said date would have expired on **31.12.2024**. However, there is no scope for granting any waiver from payment of "**Late Fee**" under section 47 of the respective GST Enactments, as it was long after the date specified in Section 44(1) of the respective GST Enactments read with Rule 80(1) of the respective GST Rules. The said Petitioner has been imposed with "**General Penalty**" of Rs.25,000/- each under Section 125 of the respective GST Enactments. There is no scope for imposing "**General Penalty**" under Section 125 of the respective GST Enactments for the reasons stated for the other Petitioners. Therefore, to that extent W.P.No.3915 of 2024 deserves to be allowed.*

212. In the result,

*i) W.P.Nos.3540, 3567, 3570, 3902 and 3966 of 2024 as detailed in **Table-3** are allowed. Therefore, "**General Penalty**" imposed under Section 125 of the respective GST Enactments on these Petitioners are set aside.*

ii) W.P.Nos.27029, 27032, 27036, 32599, 34352, 34357, 35186 of 2023 and W.P.Nos.3572, 3916, 15690 of 2024 and W.P.Nos.9988, 28786, 42416, 46522 of 2025 as detailed in ***Table-4A*** *are allowed. Therefore, "****General Penalty****" imposed under Section 125 of the respective GST Enactments on these Petitioners are set aside. These Petitioners are liable to pay a "****Late Fee****" of* ***Rs.10,000/-*** *under the respective GST Enactments.*

iii) W.P.No.19967 of 2023 and W.P.Nos.23356, 30854, 9867 of 2024 and W.P.Nos.47726, 38007, 48941 of 2025 as detailed in ***Table-4B*** *are allowed. These Petitioners are liable to pay a "****Late Fee****" of* ***Rs.10,000/-*** *under the respective GST Enactments.*

iv) W.P.No.3915 of 2024 in ***Table-4C*** *is partly allowed. However, imposition of "****General Penalty****" under Section 125 of the respective GST Enactments is set aside in view of imposition of "****Late Fee****" against the Petitioner.*

v) No costs. Consequently, all connected Writ Miscellaneous Petitions are closed."

6. Therefore, 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 (3) months from the date of receipt of a copy of this order.

7. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

8. This Writ Petition, is thus, disposed of. No costs. Connected Writ Miscellaneous Petitions are closed.

02.04.2026
(1/2)

Neutral Citation : Yes / No

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To:

The State Tax Officer,
Office of the Commercial Tax Officer,
Ramnagar Assessment Circle,
Coimbatore.

C.SARAVANAN, J.

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