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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-04-2026

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THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 12943 of 2026
and WMP Nos. 14135 & 14136 of 2026**

Sree RKS Tex
Rep by its Proprietor,
Anbunila
16/2, Grace Garde, 1st Lane,
Royapuram, Chennai-600013.
Tamil Nadu

Petitioner(s)

Vs

Assistant Commissioner (ST) (FAC)
Royapuram Assessment circle,
Station.No.32, Elephant Gate Bridge
Road, Chennai-600 003.

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 impugned order of the respondent passed in GSTIN 33BBMPA3520P1ZP/2019-20 dated 13.07.2024, to quash the same.

For Petitioner(s): Mr.R.Kumar

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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. Both the learned counsel for the Petitioner and the learned Government Advocate for the Respondent confirmed that the issue is squarely covered by the decision of this Court in *Ms.Kandan Hardware Mart Vs. The Assistant Commissioner (ST)(FAC)* in W.P.No.27029 of 2023 vide order dated 02.01.2026. Operative portion of the said order reads 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.”

4.The order passed in **Ms. Kandan Hardware Mart** (referred to supra) shall apply to the present Writ Petition as well. Accordingly, this Writ Petition stands disposed of in terms of the directions contained therein. No costs. Connected Writ Miscellaneous Petitions are closed.

07-04-2026

Index:Yes/No

Speaking/Non-speaking order

Internet:Yes

Neutral Citation:Yes/No

ssr



To

Assistant Commissioner (ST) (FAC)
Royapuram Assessment Circle,
Station.No.32, Elephant Gate Bridge
Road, Chennai-600 003.



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C.SARAVANAN J.

SSR

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