IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15737 of 2026
AND
WMP NO. 16964 OF 2026

Sri Murugan Traders
GSTIN 33A0SPN6555K1Z9
Represented by its Proprietor, R.NAGAPPAN,
No. 4/172, Sundamettur,
Salem - 637102.

..Petitioner(s)

Vs

The Commercial Tax Officer/The State Tax
Officer (FAC),
Edappadi Assessment Circle,
No.60A, SMVT Nagar
Salem Main Road, Vellandivalasu,
Edappadi, Salem -637 105

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent made in Reference ZD330425014178N dated 02.04.2025 and quash the same and consequently direct the respondent to given an opportunity of personal hearing.

For Petitioner(s):	Mr.P. Suresh Babu
For Respondent(s):	Mrs.K.Vasanthamala, GA

ORDER

Mrs.K.Vasanthamala, learned Government Advocate 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 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 now 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. Consequently, the impugned demand notice insofar as the imposition of general penalty under Section 125 is quashed and the petitioner shall pay the late fee proposed and confirmed by the impugned order.

5. This Writ Petition stands allowed with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

24-04-2026

Neutral Citation: Yes/No

GV

To

The Commercial Tax Officer/The State Tax Officer (FAC),
Edappadi Assessment Circle,
No.60A, SMVT Nagar
Salem Main Road, Vellandivalasu,
Edappadi, Salem -637 105

C.SARAVANAN J.

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