IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19942 of 2026

Bhandari Pharma Distributors,
Rep by its proprietor S.Mukesh Bhandari,
Ground floor, 124/1,
Nyniappa Naicken Street, Chennai,
Tamil Nadu- 600 003.

..Petitioner

Vs

The Assistant Commissioner,
Parktown Assessment circle,
Chennai North Division,
Integrated building for commercial Taxes
Department, No.32,Elephant Gate Bridge Road
Walltax Road, Vepery,
Chennai-600 003.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus to call for the records in the Form GST DRC 07 bearing reference No.ZD331222109118Y dated 27.12.2022 passed by the respondent under section 73 of the GST Act, 2017 and to quash the same as illegal and without jurisdiction and to consequently direct the respondent to refund the sum of Rs.50,000/- to the petitioner along with 24 percentage interest within a time frame.

For Petitioner: Mr. Sanjay R

For Respondent: Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

The petitioner failed to file the annual returns and reconciliation statements for financial years 2017 – 2018 to 2020 – 2021 within the due dates. Such returns were filed belatedly in the year 2023 along with late fees under Section 47 of applicable GST enactments. Prior thereto, order dated 27.12.2022 was issued imposing penalty under Section 125 of applicable GST enactments. Said order is impugned herein.

2. Learned counsel for the petitioner relies on the judgment of this Court in *M/s.Kandan Hardware Mart rep. By its Proprietor E.Palani vs. The Assistant Commissioner (ST) (FAC), Park Town Assessment Circle, Chennai – 600 003,* [*(2026) 38 Centax 332 (Mad.)]* to the effect that penalty under Section 125 cannot be levied in cases where late fee was imposed.

3. In this case, the penalty was imposed in the year 2022, which is prior to the payment of late fee by the petitioner while filing the annual returns. The petitioner has approached this Court in the year 2026 challenging an order issued in the year 2022. These facts and circumstances do not justify the exercise of discretionary jurisdiction in favour of the petitioner. Therefore, I

decline to interfere with the impugned order. The writ petition stands dismissed without any order as to costs.

10-06-2026

Index : Yes / No
Neutral Citation: Yes / No

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To

The Assistant Commissioner
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Integrated building for commercial Taxes Department,
No.32,Elephant Gate Bridge Road
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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