



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17421 of 2026
and
WMP Nos. 18680 & 18682 of 2026**

Tvl.KPK Fuel Services
Rep by its Proprietor Kuppan Kannan,
122/1, Bagalur Main Road, Berikai,
Krishnagiri, Tamil Nadu-635105

..Petitioner(s)

Vs

State Tax officer
Hosur North 2 Assessment Circle
Office of the Assistant commissioner
2nd Floor, Commercial Taxes Building
Hosur, Krishnagiri.

..Respondent(s)

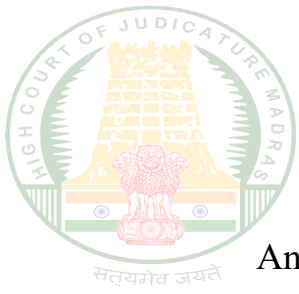
Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari, calling for the records relating to the Respondent's order in GST DRC 07 dated 13.12.2023 bearing reference no. ZD331223085890F issued under Section 73 of the TNGST Act, 2017 for the financial year 2017-18, quash the same.

For Petitioner(s):

Mr.Raghunandan Sriram

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

An order dated 13.12.2023 imposing a late fee and penalty on the petitioner for failure to file the annual return in Form GSTR-9 is the subject of the challenge in this writ petition.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Learned counsel for the petitioner contends that the time limit for filing an annual return for a financial year is three years from the due date of furnishing said annual return. As regards the Assessment Year 2017-2018, he submits that a notification was issued fixing the due date of 05.02.2026. Reckoning the three-year period therefrom, he submits that the three year period lapsed in February 2023. Adverting to the impugned order, learned counsel contends that it erroneously records that the taxpayer filed the return on 07.12.2022. He adds that a late fee may be levied only in respect of belated filing of a return, but not in respect of non-filing thereof.

4. Sub-Section (2) of Section 47 of the Central Goods and Service Tax (CGST) Act, 2017, governs the issue. The said provision is set out below:

“Section 47 Levy of Late Fee.

(1)



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(2) Any registered person who fails to furnish the return required under Section 44 by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent. Of his turnover in the State or Union Territory.”

5. From the text of Sub-Section (2), it is evident that late fees is leviable on a registered person who fails to file the return by the due date. The said late fee is leviable at Rs.100 per day of default, subject to the maximum of not more than 0.25% of the turnover.

6. Learned counsel for the petitioner also contends that the penalty under Section 125 of applicable GST enactments cannot be imposed after levying a late fee. Section 125 enables the imposition of penalty of up to Rs.25,000/- for contravention of any provisions of the applicable GST statutes or rules framed thereunder, provided no separate penalty is prescribed under the statute in respect thereof. On perusal of applicable statutes, no separate penalty is prescribed in respect of failure to file the annual return. Hence, the imposition of penalty is in order.

7. Thus, the contention of learned counsel for the petitioner is untenable and Section 47(2) enables the levy of late fee, if a taxpayer fails to file the



return. In view thereof, there is no infirmity in the impugned order warranting interference under Article 226 of the Constitution of India.

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8. For the reasons aforesaid, this Writ Petition stands dismissed. No costs.

Consequently, the connected Miscellaneous Petitions are closed.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

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SENTHILKUMAR RAMAMOORTHY, J.

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