IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 10-06-2026**

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 20385 of 2026**
**and WMP.Nos.21887 to 21889 of 2026**

Industrial Refractories
Represented by its Proprietrix
Ms.Velu Jamuna, No.172K, Aladi Road,
Virudhuchalam, Cuddalore,
Tamil Nadu - 606 001.

..Petitioner

Vs

1. The State Tax Officer
   Virudhachalam Assessment Circle,
   Commercial Taxes Buildings,
   Near to Railway Bridge
   Ulundurpet Road, Vayaloor,
   Virudhachalam, Cuddalore 606 001.

2. The Assistant Commissioner (ST)
   Virudhachalam, Commercial Taxes Office,
   Ulundurpet Main Road, Vayalur,
   Virudhachalam - 606 001.

3. The Branch Head
   ICICI Bank Limited,
   Virudhachalam/ICIC0006189
   No. 16, Bazzar Street,
   Virudhachalam - 606 001.

..Respondents

**PRAYER**: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for records from the file of the First Respondent in impugned detailed notice to DRC 01 - proposed levy of general penalty for non-filing of annual returns dated 09.12.2024 ( digitally signed on 11.12.2024) and Summary of Show Cause Notice in FORM GST DRC-01 in Reference No. - ZD331224092148H in GSTIN/ID: 33APYPJ0717N1ZF dated 11.12.2024 and impugned order passed in GSTIN:33APYPJ0717N1ZF/2021-22 dated 09.12.2024 (digitally signed on 24.07.2025) and impugned Reference No.ZD3307252720589 in GSTIN/ID: 33APYPJ0717N1ZF dated 24.07.2025 passed for the F.Y.2021-22, and quash the same as impermissible in law, illegal, without jurisdiction and violative of principles of natural justice.

| | |
|---|---|
| For Petitioner: | Mr. Kanaga sundram |
| For R1 & R2: | Mr. R. Sethu Prabakaran<br>Government Counsel (Tax) |

**ORDER**

An order dated 11.12.2024 imposing late fee and general penalty for belated filing of annual returns is challenged in this writ petition.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of respondents 1 & 2.

3. Learned counsel for the petitioner submits that the annual return was filed on 16.12.2025 along with late fee. Therefore, he contends that general penalty is not leviable under Section 125 of applicable GST enactments. He relies upon an earlier order of this Court dated *04.02.2025 in W.P.No.36614 of 2024, Tvl. Jainsons Castors & Industrial Products v. The Assistant Commissioner (ST), Ekkattuthangal, Assessment Circle*.

4. Both in the judgment cited by learned counsel and in the judgment 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.)]*, this Court held that imposition of late fee is penal in nature and therefore general penalty under Section 125 should not be imposed. Extending the benefit of said orders to the petitioner, the impugned order is set aside partly only insofar as penalty is concerned in view of the petitioner having paid the late fee.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

**10-06-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ

**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

To

1.The State Tax Officer
Virudhachalam Assessment Circle,
Commercial Taxes Buildings,
Near to Railway Bridge
Ulundurpet Road, Vayaloor,
Virudhachalam, Cuddalore 606 001.

2.The Assistant Commissioner (ST)
Virudhachalam, Commercial Taxes Office,
Ulundurpet Main Road, Vayalur,
Virudhachalam - 606 001.

WP No. 20385 of 2026
and WMP.Nos.21887 to 21889 of 2026

10-06-2026