IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18962 of 2026
&
WMP Nos.20236 & 20237 of 2026

Tvl Bhava Rice Mundy
Represented by its Proprietor B S Gurushermista,
No. 3, North Raja Street,
Tiruvallur, Tamil Nadu-602 001.

..Petitioner(s)

Vs

State Tax Officer
Tiruvallur Assessment Circle,
No.4/ 109, Chennai Bangalore High Road,
Varadarajapuram, Nazarathpettai- 600 123.

..Respondent(s)

PRAYER: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari to call for the records in GSTIN No 33BBUPG4642L1ZA/2021-22 on the files of the Respondent and quashing the impugned order dated 22-05-2025 with the reference no. ZD3305252387929 for the FY 2021-22 passed by the Respondent as arbitrary.

For Petitioner(s):	Mr.S.Kabil Dev for Mr.P.Bhuvanesh
For Respondent(s):	Ms.Amirtha Poonkodi Dinakaran Govt. Counsel (T)

ORDER

An order dated 22.05.2025 imposing late fee and penalty under applicable GST statutes is assailed in this writ petition.

2. Ms. Amirtha Poonkodi Dinakaran, learned Government Counsel, accepts notice for the respondent. She submits that the late fee has been calculated in a sum of Rs.100/- per day of delay by taking into account the turnover of the petitioner. As regards penalty, she has placed on record the order dated 02.01.2026 in Kandan Hardware Mart (Kandan Hardware), W.P.No.27029 of 2023 and related cases.

3. On perusal of the impugned order, it appears that the late fee has been computed in accordance with Section 47 of the applicable GST enactments. Hence, there is no infirmity in relation thereto in the impugned order. As regards penalty, this Court held in Kandan Hardware that the imposition of late fee under Section 47 is penal in nature and that, consequently, penalty cannot be imposed in relation thereto under Section 125. Taking note of said judgment, the penalty imposed under the impugned order cannot be sustained.

4. For reasons aforesaid, the writ petition is disposed of and the impugned order is set aside partly only insofar as the imposition of penalty is concerned. No costs. Consequently, connected miscellaneous petitions are closed.

08-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

KAL

To

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