



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21817 of 2026
and W.M.P.No.23666 of 2026**

Shree Periyandavar Co
rep by its Partner S N Kathiresan
91, Nadar street,
coimbatore - 641001.

..Petitioner(s)

Vs

The Deputy State Tax Officer 2 (ST)
Big Bazaar Street Circle,
Coimbatore - 641018.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records of the
respondent in GSTIN33AALFS1444D1ZI/2018-19 dated 24.10.2025 and
consequential FORM GST DRC-07 issued in Reference No. ZD331025248079I
dated 24.10.2025 and uploaded in the portal and quash the same as illegal,
unsustainable and against the principles of natural justice.

For Petitioner(s):

Mr.A.Chandrasekaran

For Respondent(s):

Ms.G.Dhana Madhri,
Government Counsel (Tax)



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ORDER

An order dated 24.10.2025 imposing penalty is challenged in this writ petition primarily on the ground that late fee for not filing the final return was paid.

2. Ms.G.Dhana Madhri, learned Government Counsel, accepts notice for the respondent.

3. Learned counsel for the petitioner relies on earlier orders of this Court in support of the contention that penalty cannot be imposed in cases where a late fee has been levied.

4. In order to maintain consistency of approach, following the judgment in *Kandhan Hardware*, the impugned order is set aside in view of the payment of late fee. If the bank account of the petitioner has been attached in relation to non payment of penalty, such attachment shall stand raised.



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

18-06-2026

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

To

The Deputy State Tax Officer 2 (ST)
Big Bazaar Street Circle,
Coimbatore - 641018.



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SENTHILKUMAR RAMAMOORTHY, J.

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