



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.19778 of 2026

and

W.M.P.Nos.21087 and 21090 of 2026

M/s.Sri Nav Visw Ratna Industries,
Represented by its Proprietor
Manish Jain,
No. 75, Kathivakkam High Road,
Korukkupet, Chennai – 600 042.

..Petitioner

Vs

The Commercial Tax Officer,
Washermenpet Assessment Circle,
Commercial Tax Office Complex,
No.1275/3, Bridge Road,
Vepery, Chennai – 600 003.

..Respondent

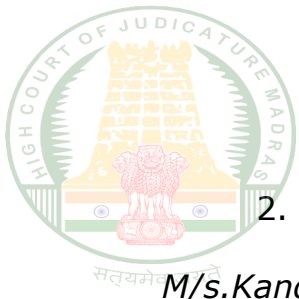
Petition filed under Article 226 of Constitution of India, praying for issuance of writ of certiorari calling for records relating to the impugned order Form DRC-07 bearing Reference No.ZD330225235828B dated 24.02.2025 along with the detailed order GSTIN: 33ASBPM1823C1ZF/2020-21 dated 24.02.2025 passed by the respondent and quash the same.

For Petitioner : Ms.K.Aarthy

For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order imposing both late fee and penalty for non-filing of annual returns is assailed in this writ petition.



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2. Learned counsel for the petitioner submits that this Court held 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.)]* that general penalty cannot be imposed after imposing a late fee.

3. On perusal of the impugned order, it is noticeable that late fee has been imposed for the period of delay of 995 days. No case is made out to interfere with the imposition of late fee. As regards penalty, as contended by learned counsel for the petitioner, this Court held in *Kandan Hardware* that general penalty under Section 125 of the applicable GST enactments cannot be imposed after imposing a late fee. Following the said position, the impugned order is set aside only insofar as it pertains to imposition of penalty.

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

09.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To
The Commercial Tax Officer,
Washermenpet Assessment Circle,
Commercial Tax Office Complex,
No.1275/3, Bridge Road,
Vepery, Chennai – 600 003.



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SENTHILKUMAR RAMAMOORTHY, J.

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