



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21355 of 2026
and W.M.P.Nos.23115 & 23117 of 2026**

Jaswanth Agencies,
Rep. by its proprietor,
Rajendiran Arumainayagam
No.45, Nanganallur 4th Main Road,
Digital Aish, Nanganallur, Chennai 600 061

..Petitioner(s)

Vs

1. State Tax Officer,
Nanganallur Assessment circle,
Room No. 225, 2nd Floor,
The Integrated Building for Commercial Taxes
and Registration department,
(South Towers) Nandanam, Chennai 35
2. The Assistant Commissioner ST,
Nanganallur Assessment circle,
Room No. 225, 2nd Floor,
The Integrated Building for Commercial Taxes
and Registration department,
(South Towers) Nandanam, Chennai 35

..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 herein in impugned order in Form DRC-07 having reference
No.ZD331225325386J dated 20.12.2025 for the financial year 2021-22 passed



under Section 73 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice.

For Petitioner(s): Mr.Parthiban V

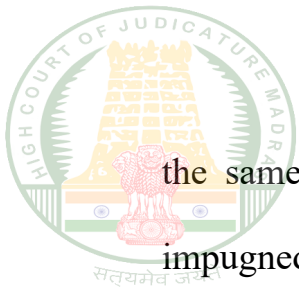
For Respondent(s): Ms. Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 20.12.2025 of the State Tax Officer imposing late fee for belated filing of the annual returns is challenged in this writ petition on the ground that late fee was imposed for the same reason by the Assistant Commissioner, and such late fee was paid.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), appears on behalf of both the respondents.

3. The petitioner has placed on record evidence that late fee of Rs.1,20,750/- each was paid towards CGST and SGST for the same assessment period. Since late fee was levied and paid pursuant to an order of the Assistant Commissioner, the impugned order imposing late fee for the same reason and



the same period by the State Tax Officer cannot be sustained. Hence, the impugned order is set aside.

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

29-06-2026

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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