



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21610 of 2026
and W.M.P.Nos.23403 & 23405 of 2026**

Tvl.JRV Agency
Represented by Its Proprietor
Mrs.Sathya Thangaraj
S.F.No.372/2C-1, Bharath Petroleum Dealer,
Danishpet Main Road, Kadayampatty,
Salem - 636351

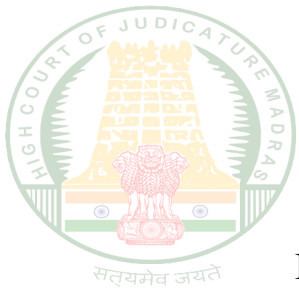
..Petitioner(s)

Vs

1. Assistant Commissioner (ST)
Omalur Assessment Circle,
Salem Zone-2, Salem.
2. The Bank Manager
Indian Overseas Bank,
Kadayampatty Branch,
No.1A, Danishpet Main Road,
Kadayampatti, Omalur Taluk,
Salem 636 351

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, to call for the impugned Order
dated 17.06.2025 in Form GST DRC-07 bearing Reference
No.ZD3306251635848 along with its annexure in Petitioner's GSTIN
33IGHPS6210M2ZZ for the FY 2021-2022 passed by the 1st respondent and
quash the same.



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For Petitioner(s):

M/s.Sathiyaraj E.
S.elvin Niha

For Respondent(s):

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.

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 730 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.

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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.

16-06-2026

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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