



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22187 of 2026

and

W.M.P. Nos.24084 and 24086 of 2026

M/s.Salem RR Catering Service
Rep. by its Sole Proprietor and Authorised
Signatory,
D6, T.V.K. Street, Industrial Estate, Guindy,
Chennai-600 032,
GSTIN 33ADWPT1326P1ZT

..Petitioner

Vs

Assistant Commissioner (ST)
Guindy Assessment Circle,
Room No. 253 and 255 Second Floor,
Integrated Commercial Taxes and Registration
Department Building,
Nandanam, Chennai 600035

..Respondent

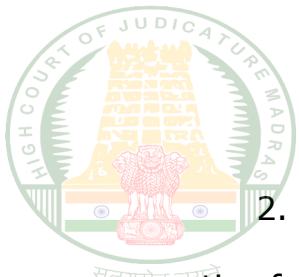
Petition filed under Article 226 of The Constitution of India
praying for the issuance of a writ of certiorarified mandamus calling for
the records relating to the Impugned Order No. GSTIN
33ADWPT1326P1ZT / 2021-2022 dated 30.12.2025 in Form GST DRC-07
bearing Reference No. ZD331225454800N passed by the Respondent and
quash the same.

For Petitioner: Mr.Raghavan Ramabadran

For Respondent: Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

An order dated 30.12.2025 relating to imposition of late fee is
assailed.



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

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3. The late fee has been imposed for belated filing of returns. I find no infirmity warranting interference. Subject to verifying whether late fee was paid by the petitioner and, if so, giving credit thereto, this writ petition is disposed of by declining to interfere with the impugned order. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

22.06.2026

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

To

The Assistant Commissioner (ST)
Guindy Assessment Circle,
Room No. 253 and 255 Second Floor,
Integrated Commercial Taxes and Registration Department Building,
Nandanam, Chennai 600035



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SENTHILKUMAR RAMAMOORTHY, J.

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