IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22083 of 2026
AND WMP Nos. 23966 & 23968 of 2026

Munesh Interlinings
Rep. by its proprietrix,
Kamlesh Jain,
Old No.42, New No.58, Mezzanine Floor,
Rottigidnagu Thiruvengada Mudali Street,
Chennai, Tamil Nadu 600112. ..Petitioner

Vs

The State Tax Officer
(commercial tax officer),
Choolai Assessment circle,
Greenways Road, Chennai 06, Tamil Nadu. ..Respondent(s)

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the Respondent herein in his proceeding in FORM GST DRC- 07 with Reference No.ZD330225081817A dated 08.02.2025, along with a detailed order in GSTIN/33ABKPJ5200A1ZH/2020-21 dated 07.02.2025 for the tax period APR 2020 - MAR 2021 and quash the same.

For Petitioner(s): Mr.B Syed Abdul Wakeel

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

O R D E R

An order imposing late fee and penalty is challenged in this Writ Petition.

2.As regards penalty, learned counsel relies on the judgment of this Court in *Kandhan Hardware* to contend that the imposition of late fee is penal in nature and, therefore, penalty cannot be imposed after imposing a late fee. With regard to late fee, he submits that the computation thereof is not in accordance with Section 47 (2) in as much as more than quarter percent of the turnover has been imposed. Without prejudice, he submits that the petitioner agrees to remit 100% of the late fee as a condition for remand.

3.In order to maintain consistency in approach, following *Kandhan Hardware*, the impugned order is set aside partly in so far as penalty is concerned. Subject to payment of 100% of the late fee as a condition for remand, the order is also set aside as regards late fee and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within a period of three months from the date of remittance of 100% of the late fee.

4.The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

19-06-2026

Index: No
Speaking order
Neutral Citation: No
GSA

To

The State Tax Officer
(commercial tax officer),
Choolai Assessment circle,
Greenways Road, Chennai 06,
Tamil Nadu.

SENTHILKUMAR RAMAMOORTHY J.

GSA

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