



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22489 of 2026
and W.M.P.Nos.24421 & 24422 of 2026**

Tvl.Munesh Interlinings
(Represented by its Proprietrix,
Mrs.Kamlesh Jain
Old No.42, New No. 58, Mezzanine Floor,
Rottigidnagu, Thiruvengada Mudali Street,
Chennai.

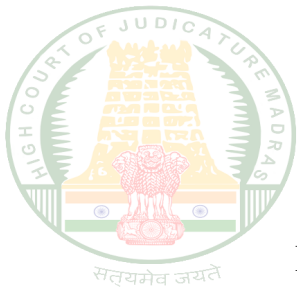
..Petitioner(s)

Vs

The State Tax Officer
(Commercial Tax Officer)
Choolai Assessment Circle,
No.1, 1st Floor, PAPJM Annex Building,
Greens Road, Chennai -06, Tamil Nadu.

..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 on the files of the learned Respondent herein in his proceeding in FORM GST DRC 07 with Reference No. ZD330426139959V dated 16.04.2026, along with a detailed order in GSTIN 33ABKPJ5200A1ZH dated 16.04.2026 for the tax period APR 2022 - MAR 2023 and quash the same.



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For Petitioner(s):

Mr.B Syed Abdul Wakeel

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 16.04.2026 is challenged only insofar as imposition of general penalty is concerned.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.

3. In cases such as *Kandhan Hardware*, this Court has held that imposition of late fee is penal in nature and therefore general penalty cannot be imposed in cases where late fee is imposed.

4. In order to maintain consistency of approach, following *Kandhan Hardware*, the impugned order is set aside only insofar as the imposition of general penalty is concerned.



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

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Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The State Tax Officer
(Commercial Tax Officer)
Choolai Assessment Circle,
No.1, 1st Floor, PAPJM Annex Building,
Greens Road, Chennai -06, Tamil Nadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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