IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 23189 & 23213 of 2026
and WMP.Nos.25140, 25141, 25145, 25167 & 25172 of 2026

M/s.Gowtham Feeds,
Represented by its Proprietor Tvl.Marimuthu
Selvaraju No.2/112-1,
Thokkathampalayam Thummangurichi PO
Namakkal 637003
GSTIN 33BDHPS4649Q1ZQ.

..Petitioner in both WPs.

Vs

1. The State Tax Officer
   Namakakl (Town) Assessment Circle,
   No 67/7, Integrated Commercial Tax
   building, Mohanur Road,
   Namakkal 637 001.

2. The Assistant Commissioner (ST)(FAC)
   Namakkal Town Assessment Circle,
   No.67/7 1st floor Integrated Commercial Tax
   Building, Mohanur Road, Namakkal 637 001.

..Respondents in
W.P.No.23189 of 2026

The State Tax Officer
Namakakl (Town) Assessment Circle,
No 67/7, Integrated Commercial Tax
building, Mohanur Road,
Namakkal 637 001. .. Respondent in W.P.No.23213 of 2026

Prayer in W.P.No.23189 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records on the files of the 1st Respondent pertaining to impugned order passed in GSTIN : 33BDHPS4649Q1ZQ/2018-19 dated 21.11.2025, quash the same as illegal and consequently direct the 1st Respondent to consider the matter afresh after providing opportunity of hearing and in the light of the judgment rendered by this Honble Madurai Bench of Madras High Court in Tvl.RPG Traders Vs. State Tax Officer in W.P. (MD) No.35398 of 2025 dated 12.12.2025, to dispose the case on merits.

Prayer in W.P.No.23213 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records on the files of the Respondent pertaining to impugned order passed in GSTIN : 33BDHPS4649Q1ZQ/2021-22 dated 08.04.2025, quash the same as illegal and consequently direct the 1st Respondent to consider the matter afresh after providing opportunity of hearing and in the light of the judgment rendered by this Hon'ble Madurai Bench of Madras High Court in Tvl.RPG Traders Vs. State Tax Officer in W.P. (MD) No.35398 of 2025 dated 12.12.2025, to dispose the case on merits.

In both WPs.

For Petitioner: Mr. S. Rajesh

For Respondents: Mr. R. Sethu Prabakaran
Government Counsel (Tax)

COMMON ORDER

In both these writ petitions, the impugned orders are assailed insofar as it pertains to the imposition of general penalty.

2. Relying on *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.)] (Kandan Hardware) and other cases, learned counsel for the petitioner submits that general penalty under Section 125 of applicable GST statutes cannot be imposed in cases wherein late fee has been levied.

3. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

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

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

29-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

SENTHILKUMAR RAMAMOORTHY, J.

KJ

To

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building, Mohanur Road,
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