IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22746 of 2026
and WMP.Nos.24679 & 24681 of 2026

RPB Travels and Transport
Rep. by its Proprietor Rajendran Arulraj,
No.1/295, Paranthaman Oil Mill,
T H Road, Molachur,
Kancheepuram 602 106
Tamil Nadu.

..Petitioner

Vs

The Deputy State Tax Officer 2,
Sriperumbudur Assessment Circle,
Room No.12, Ground Floor,
Integrated Commercial taxes office,
Nazarathpet, Chennai-600 123.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the Respondent herein in impugned order in Form DRC-07 having reference No.ZD331225332592N dated 22.12.2025 for the financial year 2018-19 passed under Section 125 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 hereinafter referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice.

For Petitioner: Mr. R.Parasuraman

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

ORDER

An order dated 22.12.2025 imposing general penalty is challenged in this writ petition.

2. Adverting to the final return filed by the petitioner on 10.04.2025, learned counsel for the petitioner submits that late fee was paid in respect of the belated filing of the final return.

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

4. 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.)*] *(Kandan Hardware)*, this Court held that the levy of late fee is penal in nature and, therefore, general penalty under Section 125 of applicable GST statutes should not be imposed in cases wherein late fee is levied.

5. In order to maintain consistency in approach, following *Kandan Hardware*, the impugned order is set aside.

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

24-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy State Tax Officer 2,
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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