IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36837 of 2025
and
W.M.P.Nos.41209 & 41211 of 2025

M/s.V.N.Mehta & Co.,
Rep. by its Partner Rajeev B Mehta
32, Sembudoss Street
Chennai – 600 001. ... Petitioner

Vs.

1. The Assistant Commissioner (ST)
   Broadway Assessment Circle
   Room No.304, 3rd Floor, Integrated Building
   Commercial Taxes Department
   32, Elephant Gate Bridge Road
   Chennai – 600 003.

2. The Deputy Commissioner (ST)
   North-I, Chennai
   Integrated Commercial Taxes Building
   No.32, Elephant Gate Bridge Road
   Chennai – 600003.

3. The Branch Manager,
   Indian Overseas Bank
   Catholic Centre
   108, Armenian Street, George Town
   Chennai – 600 001. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent in Intimation Notice GSTIN.33AAAFV1974G1Z9 dated 27.06.2025 issued to the petitioner herein and the consequential notice in GSTIN.33AAAFV1974G1Z9 dated 12.08.2025 issued by the 2nd respondent to the 3rd respondent herein and quash the same and consequentially direct the 1st respondent to rectify the orders dated 24.01.2024, 05.02.2024, 19.12.2024, 28.10.2024 for the assessment years 2018-19, 2019-20, 2020-21 and 2022-23 and refund the sum of Rs.4,10,000/- recovered by the respondent from the bank account No.205301000003433 maintained by the partner of the petitioner, Mrs.Jigna A. Mehta herein with the 3rd respondent herein.

For Petitioner : M/s.Hema Murali Krishnan
For Mr.I.Murali Krishnan

For R1 & R2 : Mr.C.Harsha Raj
Special Government Pleader

ORDER

In this Writ Petition, the petitioner has challenged the impugned Intimation Notice dated 27.06.2025 issued by the 1st Respondent and the consequential notice dated 12.08.2025 issued by the 2nd respondent.

2. By the aforesaid Intimation Notice dated 27.06.2025, the petitioner was called upon to pay the Late fee and General Penalty imposed by the following Assessment Orders for the following Assessment Years:-

Table-1

No.	Date of Assessment Order	Date of Assessment Year	Demand Raised (Late Fee)	Demand Raised (General Penalty)
1	24.01.2024	2018-19	1,33,800	50,000
2	05.02.2024	2019-20	1,35,200	50,000
3	19.12.2024	2020-21	49,000	50,000
4	28.10.2024	2022-23	68000	50,000

3. For the respective tax periods, the petitioner filed the returns belatedly. However, for some of these years, the returns were filed within the time prescribed under **Notification No. 07/2023** dated **31.03.2023** as amended by **Notification No. 25/2023** dated **17.07.2023** on the dates mentioned below:-

Table-2

FY	**Date as per Notification 07/2023**	**GSTR 9 filed date**	**Date as per Notification 08/2025**	**GSTR 9C filed date**	**Assessment order date**
2018-19	01.04.2023 to 30.06.2023	30.06.2023	31.03.2025	08.07.2024	24.01.2024
2019-	01.04.2023 to	30.06.2023	31.03.2025	10.08.2024	05.02.2024

20	30.06.2023				
2020-21	01.04.2023 to 30.06.2023	30.06.2023	31.03.2025	05.12.2024	19.12.2024
2022-23	-------	05.12.2024	31.03.2025	05.12.2024	28.10.2024

4. This writ petition is opposed by the learned Special Government Pleader for the Respondents 1 and 2 on the ground that the petitioner has not challenged the underlying impugned Assessment orders mentioned in Table-1 above. It is therefore submitted that the writ petition is liable to be dismissed.

5. That apart, it is submitted by the learned Special Government Pleader that for the Assessment Year 2022-23, the petitioner filed the returns belatedly.

6. I have considered the submissions of the learned counsel for the petitioner and learned Special Government Pleader for the respondents.

7. Ideally, the petitioner ought to have filed separate writ petitions by challenging each of the assessment orders together with the impugned communication. Instead, the Petitioner has filed this Writ Petition.

8. The issue, however, on merits is *prima facie* covered by the decision in **Ms. Kandan Hardware Mart vs. Assistant Commissioner (ST) (FAC)** vide order dated 02.01.2026 in **W.P. Nos. 27029 of 2023 batch**. Therefore, this Writ Petition is disposed of by following the aforesaid decision of this Court wherein it was concluded as under:-

> *"205. The Division Bench of the Himachal Pradesh High Court in the case of* ***M/s.R.T.Pharma*** *Vs.* ***Union of India and others,*** *while dealing with a similar issue arising out of delay in filing of the "****Annual Returns"*** *in GSTR-9 under Section 39 of the respective GST Enactments held that it would be unjust to deny a "****Late Fee"****, waiver to a taxpayer who filed their Goods and Services Tax (GST) Annual Returns (GSTR-9 and GSTR-9C) before a specific Amnesty Notification was issued in* ***Notification No.7/2023-Central Tax*** *dated* ***31.03.2023****, and was amended by* ***Notification No.25/2023-Central Tax*** *dated* ***17.07.2023****.*
>
> *206. Therefore, the benefit of the above Notifications namely* ***Notification No.7/2023- Central Tax*** *dated* ***31.03.2023*** *as amended by* ***Notification No.25/2023-Central tax*** *dated* ***17.07.2023*** *has to be extended to all those Petitioners in* ***Table – 4A*** *who had filed the returns before* ***01.04.2023.***
>
> *207. Since these Petitioners are liable to pay "****Late Fee"****, the question of imposing "****General Penalty"*** *under Section 125 of the respective GST Enactments cannot be countenanced in view of the reasons that "****General Penalty"*** *under Section 125 of the respective GST Enactments can be imposed only in the absence of 'any other penalty' under the respective GST Enactments.*
>
> *208. It is therefore held that the Petitioners in* ***Table-4A*** *are neither liable for "****Late Fee"*** *over and above Rs.10,000/- under each of the respective GST*

*Enactments nor liable for "**General Penalty**" under Section 125 of the respective GST Enactments.*

*209. As far as the case of Petitioners in **Table-4B** namely the Petitioners in W.P.No.19967 of 2023 and W.P.Nos.23356, 30854, 9867 of 2024 and W.P.Nos.47726, 38007, 48941 of 2025 are concerned, they have been subjected to only "**Late Fee**" under Section 47(2) of the respective GST Enactments. They have not been subjected to "**General Penalty**" under Section 125 of the respective GST Enactments.*

*210. Since these Petitioners have also filed the "**Annual Returns**" before **01.04.2023**, they cannot be subjected to "**Late Fee**" over and above **Rs.10,000/-** under each of the respective GST Enactments as ordered in the case of those Petitioners in **Table-4A**.*

*211. As far as the case of Petitioner in **Table-4C** namely the Petitioner in W.P.No.3915 of 2024 is concerned, the said Petitioner has filed the "**Annual Return**" only on **19.01.2024** for the Tax Period 2020-2021. It was within the time under Section 44(2) of the respective GST Enactments as the said date would have expired on **31.12.2024**. However, there is no scope for granting any waiver from payment of "**Late Fee**" under section 47 of the respective GST Enactments, as it was long after the date specified in Section 44(1) of the respective GST Enactments read with Rule 80(1) of the respective GST Rules. The said Petitioner has been imposed with "**General Penalty**" of Rs.25,000/- each under Section 125 of the respective GST Enactments. There is no scope for imposing "**General Penalty**" under Section 125 of the respective GST Enactments for the reasons stated for the other Petitioners. Therefore, to that extent W.P.No.3915 of 2024 deserves to be allowed.*

212. In the result,

*i. W.P.Nos.3540, 3567, 3570, 3902 and 3966 of 2024 as detailed in **Table-3** are allowed. Therefore, "**General Penalty**" imposed under Section 125 of the respective GST*

Enactments on these Petitioners are set aside.

*ii) W.P.Nos.27029, 27032, 27036, 32599, 34352, 34357, 35186 of 2023 and W.P.Nos.3572, 3916, 15690 of 2024 and W.P.Nos.9988, 28786, 42416, 46522 of 2025 as detailed in **Table-4A** are allowed. Therefore, "**General Penalty"** imposed under Section 125 of the respective GST Enactments on these Petitioners are set aside. These Petitioners are liable to pay a "**Late Fee"** of **Rs.10,000/-** under the respective GST Enactments.*

*iii. W.P.No.19967 of 2023 and W.P.Nos.23356, 30854, 9867 of 2024 and W.P.Nos.47726, 38007, 48941 of 2025 as detailed in **Table-4B** are allowed. These Petitioners are liable to pay a "**Late Fee"** of **Rs.10,000/-** under the respective GST Enactments.*

*iv. W.P.No.3915 of 2024 in **Table-4C** is partly allowed. However, imposition of "**General Penalty"** under Section 125 of the respective GST Enactments is set aside in view of imposition of "**Late Fee"** against the Petitioner.*

v. No costs. Consequently, all connected Writ Miscellaneous Petitions are closed."

9. This Writ Petition is, therefore, partly allowed, subject to the following observations:-

(i) The petitioner will be entitled to the benefit of the order in ***Ms. Kandan Hardware Mart vs. Assistant Commissioner (ST) (FAC)*** referred to supra, only in respect of the **Assessment Year 2018–2019** and **Assessment Year 2020–2021**, since the petitioner had filed the respective Annual Returns on **30.06.2023** and had remitted a sum of **Rs. 20,000/-** towards late fee as per **Notification No. 07/2023** dated **31.03.2023** as amended by **Notification No. 25/2023** dated **17.07.2023.**

(ii) Accordingly, the impugned intimation insofar as it relates to the levy of late fee under the respective GST Enactments and the General Penalty under Section 125 of the respective GST Enactments for the **Assessment Years 2018–2019** and **2020–2021** in excess of Rs. 20,000/- each for each of the year is quashed in part.

(iii) Insofar as the **Assessment Year 2019–2020** is concerned, though the Annual Return was filed on **30.06.2023** i.e., within the time prescribed under **Notification No. 07/2023** dated **31.03.2023** as amended by **Notification No. 25/2023** dated **17.07.2023**, the late fee was not paid within a period prescribed in the said Notification. Therefore, benefit of the said Notification is not available to the Petitioner. Therefore, to that extent the Writ Petition has to fail.

(iv) Since, the levy of late fee is sustained for **Assessment Year 2019–2020**, the imposition of general penalty under Section 125 of the respective GST enactments for the **Assessment Year 2019-2020** is not sustainable in view of the ratio of this Court in **Kandan Hardware Mart** referred to *supra.* Accordingly, the the imposition of general penalty under Section 125 of the respective GST enactments shall stand set aside.

(v) Insofar as the **Assessment Year 2022–2023** is concerned, the benefit of Notification No. 07/2023 dated 31.03.2023 is not available. The benefit of Notification No. 08/2025 dated 23.01.2025 is also not available to the Petitioner, since the Petitioner filed GSTR-9 and GSTR-9C on the same date i.e., 05.12.2024.

(vi) The petitioner is, therefore, liable to pay late fee under Section 47 of the respective GST Enactments for the **Assessment Year 2022–2023** up to the date of furnishing of FORM GSTR-9.

(vii) Since the Petitioner filed Form GSTR-9 and Form GSTR-9C on the same date, i.e., 05.12.2024 and has already paid the Late Fee, the impugned intimation, insofar as it relates to the demand for the Assessment Year 2022–2023, insofar as Late Fee does not warrant any interference. However, the General Penalty under Section 125 of the respective GST Enactments cannot be sustained in view of the ratio of this Court in **Kandan Hardware Mart** referred to *supra*.

10. In view thereof, the attachment of the Petitioner's bank account shall stand lifted subject to the Petitioner depositing the Late Fee demanded for the **Assessment Year 2019-2020.** Connected miscellaneous petitions are closed. No costs.

04.02.2026

raja

Neutral Citation : Yes / No

To

1. The Assistant Commissioner (ST)
   Broadway Assessment Circle
   Room No.304, 3rd Floor, Integrated Building
   Commercial Taxes Department
   32, Elephant Gate Bridge Road
   Chennai – 600 003.

2. The Deputy Commissioner (ST)
   North-I, Chennai
   Integrated Commercial Taxes Building
   No.32, Elephant Gate Bridge Road
   Chennai – 600003.

3. The Branch Manager,
   Indian Overseas Bank
   Catholic Centre
   108, Armenian Street, George Town
   Chennai – 600 001.

C.SARAVANAN, J.

raja

W.P.No.36837 of 2025

04.02.2026