IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36823 of 2025
and
WMP No.41199 of 2025

M/s.B.R Strips and Wires LLP,
Rep by its Partner Anil R Mehta,
32 Sembudoss Street, Chennai 600 001.

Petitioner(s)

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 Branch Manager
HDFC Bank,
189 Thambu Chetty Street,
Chennai 600 001.

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorarified mandamus, to call for the records of the 1st respondent in GSTIN.33AANFB7290G1ZB/2025 dt. 13.05.2025 issued to the 2nd respondent along with Intimation Notice GSTIN. 33AANFB7290G1ZB dt. 27.06.2025 issued to the petitioner herein and quash the same and consequentially direct the 1st respondent to rectify the orders dt.22.01.2024, 12.02.2024, 28.10.2024 for the assessment years 2018-19, 2019-20 and 2022-23 respectively and refund the sum of Rs.4,96,118/- recovered by the 1st respondent from the bank account No.50200005549003 maintained by the petitioner herein with the second respondent herein.

For Petitioner(s): M/s.Hema Murali Krishnan for Mr.L.Murali Krishnan

For Respondent(s): Mr.C.Harsha Raj Special Government Pleader for R1
Mr.C.Mohan for M/s.A.Rexy Josephine Mary for M/s.King & Partridge for R2

ORDER

Heard the learned counsel for the petitioner and the learned counsel for the respondents.

2. In this writ petition, the petitioner has challenged the impugned intimation notice dated 27.06.2025, whereby the recovery proceedings have been initiated against the petitioner pursuant to the assessments orders passed for the respective tax period on the ground of belated filing of annual return in GSTR-9 and reconciliation statement in GSTR-9C as detailed below:

FY	Date as per Notification 07/2023	GSTR 9 filed date	Date as per Notification 08/2025	GSTR 9C filed date	Assessment order date
2017-18	01.04.2023 to 30.06.2023	30.06.2023	31.03.2025	27.07.2024	12.12.2022
2018-19	01.04.2023 to 30.06.2023	30.06.2023	31.03.2025	28.08.2024	22.01.2024
2019-20	01.04.2023 to 30.06.2023	30.06.2023	31.03.2025	28.08.2024	12.02.2024
2022-23	-------	05.12.2024	31.03.2025	05.12.2024	28.10.2024

3. It is brought to the notice of this Court that the similar case came up for admission and disposed of after hearing the petitioner and the respondents on 04.02.2026 in W.P.No.36837 of 2025 in the case of ***V N Mehta and Co. Vs. The Assistant Commissioner ST Broadway Assessment Circle***. Operative Portion of the order dated 04.02.2026 is extracted as under:

> "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:-
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> *"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****.*
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> *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.***
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> *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.*
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> *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."

4. The facts and circumstances of this case are identical in nature, following the ratio thereunder viz., W.P.No.36837 of 2025, dated 04.02.2026, the present writ petition is disposed of by remitting the case to the respondent to pass a fresh order in terms of the above decision. No costs. Consequently, connected Miscellaneous Petition is closed.

11-02-2026

Jd
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
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 Branch Manager
HDFC Bank,
189 Thambu Chetty Street,
Chennai 600 001.

C.SARAVANAN J.
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