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Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-11-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 41960 of 2026

Case QR

and WMP Nos.47065 and 47072 of 2026

CNR: {HCMA012394052026}

L. Theerthalingam Contractor
Rep. by its Proprietor, Loganathan Theerthalingam
No. 779, NA, Thurapallam Village, Thiruvallur,
Tamil Nadu, 601201.

..Petitioner

Vs

The Assistant Commissioner
Gummidipoondi Assessment Circle,
Station No.32, Integrated Commercial Taxes Office,
Complex Elephant Gate Bridge Road,
Chennai-600 003

..Respondent

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari direction under Article 226 of the Constitution of India calling for the records on the files of the Respondent herein in the impugned order in FORM GST DRC - 07 with Reference No. ZD3312231110928 dated 15.12.2023 along with the detailed order in GSTIN / 33ABIPT8013H1ZM / 2017-18 dated 15.12.2023 for the tax period July 2017 March 2018 and quash the same.

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For Petitioner(s): Mr. Kamala Kanth S.

For Respondent(s): Mr. B. Sivaraman
Government Advocate (Taxes)

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ORDER

The present Writ Petition has been filed challenging the order dated 15.12.2023 passed by the respondent.

2. The learned counsel for the petitioner submits that the impugned order levying a late fee under Section 47 of the Goods and Services Tax Act, 2017 was passed for the belated filing of the annual return in Form GSTR-9 for the Financial Year 2017–2018. He further submits that under the Amnesty Scheme introduced vide Notification No. 07/2023–Central Tax dated 31.03.2023, as extended up to 31.08.2023 vide Notification No. 25/2023–Central Tax dated 17.07.2023, the late fee payable for the Financial Year 2017–2018 was waived to the extent it exceeded Rs.10,000/-, provided the return was filed on or before 31.08.2023. Since the petitioner filed its GSTR-9 on 30.08.2023, it fell squarely within the extended amnesty period. He also submits that the notices in Forms DRC-01A and DRC-01, personal hearing notices, and the impugned order were

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merely uploaded on the GST portal without physical service or communication through RPAD, thereby violating the principles of natural justice.

3. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) appearing for the respondent, and perused the materials on record.

4. In the present case, the petitioner filed Form GSTR-9 on 30.08.2023. By virtue of Notification No. 07/2023–Central Tax dated 31.03.2023, read with Notification No. 25/2023–Central Tax dated 17.07.2023, the period for availing the late-fee waiver for the Financial Year 2017–2018 was extended up to 31.08.2023, restricting the maximum late fee payable to Rs. 10,000/-. As the petitioner filed the return within the said amnesty window, the respondent ought not to have levied a late fee beyond the capped limit prescribed under the aforesaid Notifications. Having failed to consider the benefit of the Amnesty Scheme, the impugned order suffers from non-application of mind and is liable to be modified.

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5. In view of the above, the late fee imposed in the impugned order is reduced from Rs.2,60,800/- to Rs.10,000/-. Accordingly, this Writ Petition stands disposed of with a direction to the petitioner to remit a sum of ***Rs.10,000/- (Rupees Ten Thousand Only)*** to the respondent within a period of four (4) weeks from the date of receipt of a copy of this order. Upon production of proof of such payment, along with a copy of this order, the Bank concerned is directed to de-freeze the bank account of the petitioner forthwith and permit the petitioner to operate the same normally. There shall be no order as to costs. W.M.P. No. 47065 of 2026, filed to dispense with the production of the impugned order, is allowed. Consequently, the connected Miscellaneous Petition is closed.

10-11-2026

Asi

To

The Assistant Commissioner
Gummidipoondi Assessment Circle,
Station No.32, Integrated Commercial Taxes Office,
Complex Elephant Gate Bridge Road,
Chennai-600 003.

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KRISHNAN RAMASAMY, J.

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