



W.P.No.50074 of 2025
and WMP No.56012 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50074 of 2025
and
WMP No.56012 of 2025

M/s.HITECH CNC ENGINEERING,
Sole Proprietorship,
Rep by Amarnath Lakshmanan
Plot No.59, Rajeswari Layout,
Begapalli, Hosur,
Krishnagiri – 635 126.

... Petitioner

Vs.

1.The Deputy Commissioner (Commercial Tax) (FAC),
Goods and Service Tax (Appeal),
Appellate Authority,
17, Pitchards Road,
Hasthampatty, Salem – 636 007.

2.The Commercial Tax Officer,
Hosur (North)- 1,
Hosur – 635 109.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned summary order in DRC -07 Ref. No.ZD330523124165T dated 26.05.2023 passed by the second respondent and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the



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For Petitioner : Mr.J.Pradeep
For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the petitioner has challenged the order dated 26.05.2023 in DRC -07 passed for the tax period 2018-2019 which preceded the show cause notice in DRC-01 dated 25.03.2023 to which the petitioner failed to reply and thus suffered the impugned order.

4. By the impugned order, the petitioner has been imposed with the Late Fee under Section 47 of the respective GST Enactments Act, 2017 for the tax period March 2018. The amount of the Late Fee that has been



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imposed on the petitioner is Rs.5,000/- under the respective GST Enactments.

5. As such there are no merits in the challenge to the impugned order as there is a delay in filing the Annual Return by the petitioner. Therefore, this writ petition is not maintainable and is liable to be dismissed.

6. Accordingly, this Writ Petition is dismissed. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

02.01.2026
(5/7)

mtl

Neutral Citation : Yes /No

To:

1.The Deputy Commissioner (Commercial Tax) (FAC),
Goods and Service Tax (Appeal),
Appellate Authority,
17, Pitchards Road,
Hasthampatty, Salem – 636 007.

2.The Commercial Tax Officer,
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C.SARAVANAN, J.

mtl

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