BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 18.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.7613 of 2026
and
W.M.P(MD)No.6242 of 2026

Tvl.Booma Traders
Represented by its Proprietor K.Sunaikumar
GSTIN 33AWSPS9038G1ZX
33, Devipattinam Street,
Sankarankovil,
Tirunelveli-627756 ... Petitioner

Vs.

The State Tax Office,
Sankarankovil Assessment Circle,
Commercial Taxes Buildings
Sankarankovil-627756 ...Respondent

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN:33AWSPS9038G!ZX/2020-21 dated 24.02.2025 for the assessment year 2020-21 passed by the respondent and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner :Mr.N.Sudalaimuthu
For Respondent :Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 24.02.2025.

2.By the said order for non-filing of the annual returns in time, a late fee is imposed and also a penalty is imposed. With reference to the penalty, it is already held by this Court in the judgment in Kandan Hardware Mart vs. Assistant Commissioner(ST) reported in (2026)38 centax 332, holding that if both late fee as well as penalty are imposed, the same would amount to double punishment. The said legal position could not be disputed by the learned Additional Government Pleader. Therefore the impugned order has to be interfered with reference to the imposition of penalty.

3.As far as the late fee is concerned, the learned counsel would submit that only on account of the technical glitch, the petitioner could not upload the same in time and if an opportunity is granted, he will go before the assessing authority and explain the matter. Since the order is also passed ex-parte, I am of the view that with reference to the late fee an opportunity can be granted to the petitioner, however on condition of depositing 25% of the late fee determined by the order.

4.In view thereof, this writ petition is allowed on the following terms:

(i)The petitioner shall deposit 25% of the late fee. On such deposit, the impugned order dated 24.02.2025 shall stand set aside. The matter is remanded back to the file of the respondent for fresh consideration with reference to the question of imposition of the late fee.

(ii)The action of the respondent in imposing penalty on the petitioner even while imposing late fee is declared to be illegal.

(iii)The petitioner shall appear before the respondent, place on record such material and such reply, which shall be considered by the respondent afresh and orders shall be passed in accordance with law with reference to the late fee. No costs. Consequently, connected miscellaneous petition is closed.

18.03.2026

NCC:Yes/No
Ns
To
The State Tax Office,
Sankarankovil Assessment Circle,
Commercial Taxes Buildings
Sankarankovil-627756

D.BHARATHA CHAKRAVARTHY, J.

Ns

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