BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.18162 of 2026
and
W.M.P.(MD)No.13452 of 2026

Sree Thirupathi Traders,
3/142, Covai Road,
Vadivel Nagar,
Aandakovil East,
Karur - 639 002,
Represented by its Proprietor,
L.Sivaramakrishnan. ... Petitioner

Vs.

The State Tax Officer (FAC),
Karur - 3 Assessment Circle,
Karur. **...** Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certioarified Mandamus, calling for the records pertaining to the impugned order of the respondent in GSTIN - 33AYRPS3226P2ZO/2023-24 dated 30.01.2026 and quash the same as illegal and consequently direct the respondent to accept the GSTR9 annual return filed for the tax period 2023-24 dated 22.06.2026 with a late fee of Rs.4,085/- towards CGST and Rs.4,085/- towards SGST at the rate of 0.02% as per the Central Government Notification No.07/2023-Central Tax dated 31.03.2023.

For Petitioner : Mr.R.R.Kannan

For Respondent : Mr.S.Vashik Ali
Government Standing Counsel

ORDER

The writ petition is filed challenging the impugned order dated 30.01.2026 seeking to quash the same and to direct the respondent to accept Form GSTR 9 filed by the petitioner for the tax period 2023 - 2024.

2. The learned counsel for the petitioner would submit that the impugned order has been passed with reference to the late fee relating to the belated filing of returns. As per the Rules, the petitioner is required to pay 0.02% of the turnover as late fee in terms of the notification of the Central Government dated 31.03.2023. Accordingly, the petitioner has calculated a sum of Rs.4,085/- towards CGST and Rs.4,085/- towards SGST and has paid the same. However, by wrongly calculating it at the rate of 0.25%, the impugned order has been passed.

3. Per contra, the learned Government Standing Counsel appearing on behalf of the respondent would submit that it is for the assessee to have brought to the notice of the assessing officer about the error if any.

4. I have considered the rival submissions made on either side and perused the material records of the case.

5. Considering the nature of argument that is made that the quantum that is payable is only 0.02% and not 0.25%, I am of the view that an opportunity can be granted to the assessee. Since it is stated that the amount as calculated at 0.02% has already been paid, no additional condition is imposed. Accordingly, this writ petition is allowed on the following terms:

i. The impugned order dated 30.01.2026 shall stand set aside and the matter is remanded back to the file of the respondent;

ii. Within three weeks from the date of receipt of a web copy of this order, the petitioner shall file a detailed reply along with the calculation and it is for the respondent to consider the matter afresh and pass orders in accordance with the law;

iii. Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised.

iv. No costs. Consequently, the connected Miscellaneous Petition is closed.

NCC : No 25.06.2026
smn2

To

The State Tax Officer (FAC),
Karur - 3 Assessment Circle,
Karur.

D.BHARATHA CHAKRAVARTHY, J.

smn2

W.P.(MD) No.18162 of 2026

25.06.2026