



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-07-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24640 of 2026
and W.M.P.Nos.26873 & 26874 of 2026**

Sri Guperalakshmi Tex
Rep by, J. Raveendran Proprietor
No. 102/34-A, Rangadas Street, Jari
Kondalampatti,
Salem - 636010.

..Petitioner(s)

Vs

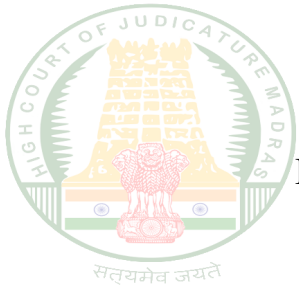
The Assistant Commissioner (ST)
Kondalampatty, salem-I
Assessment Circle,
salem District.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, calling for the
records of the Respondents order dated 13.08.2025, pertinent to the assessment
year 2018 - 2019 in GSTIN number (33ANQPR3231F1Z1) and quash the same
and consequently direct the Respondent to pass the fresh assessment order.

For Petitioner(s):

Mr.K.Narayanan



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WP No. 24640 of 2



For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

In this writ petition, the impugned order is assailed insofar as it pertains to the imposition of general penalty.

2. Relying on *M/s.Kandan Hardware Mart rep. By its Proprietor E.Palani vs. The Assistant Commissioner (ST) (FAC), Park Town Assessment Circle, Chennai – 600 003 [(2026) 38 Centax 332 (Mad.)]* (*Kandan Hardware*) and other cases, learned counsel for the petitioner submits that general penalty under Section 125 of applicable GST statutes cannot be imposed in cases wherein late fee has been levied.

3. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

4. In order to maintain consistency in approach, following *Kandan Hardware*, the orders impugned herein is set aside only insofar as imposition of general penalty is concerned.



5. This writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

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09-07-2026
(3/3)

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

The Assistant Commissioner (ST)
Kondalampatty, salem-I Assessment Circle, salem
District.



WEB COPY

WP No. 24640 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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