

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20850 of 2026

&

WMP Nos.22487, 22488 & 22489 of 2026

Industrial Refractories
Represented by its Proprietrix
Ms.Velu Jamuna
No.172K, Aladi Road
Virudhuchalam,
Cuddalore
Tamil Nadu - 606 001.

..Petitioner(s)

Vs

1. The State Tax Officer
Virudhachalam Assessment Circle
Commercial Taxes Buildings
Near to Railway Bridge
Ulundurpet Road, Vayaloor
Virudhachalam, Cuddalore 606001.
2. The Assistant Commissioner (ST)
Virudhachalam
Commercial Taxes Office
Ulundurpet Main Road,
Vayalur, Virudhachalam - 606 001
3. The Branch Head
ICICI Bank Limited
Virudhachalam/ICIC0006189
No.16, Bazaar Street,
Virudhachalam - 606 001

..Respondent(s)

PRAYER: The writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of certiorari to call for records from the file of the

First Respondent in impugned detailed notice to DRC 01 - proposed levy of general penalty for non-filing of annual returns dated 09.12.2024 (digitally signed on 11.12.2024) and Summary of Show Cause Notice in FORM GST DRC-01 in Reference No. ZD331224090379A in GSTIN/ID 33APYPJ0717N1ZF dated 11.12.2024 and impinged order passed in GSTIN 33APYPJ0717N1ZF/2020-21 dated 24.07.2025 and impugned Reference No. ZD330725272571B in GSTIN/ID 33APYPJ0717N1ZF dated 24.07.2025 passed for the F.Y.2020-21, and quash the same as impermissible in law, illegal, without jurisdiction and violative of principles of natural justice, and pass

For Petitioner(s): Mr.V.Mukilan

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran,
Govt. Counsel (Tax) For R1 And R2

ORDER

An order dated 24.07.2025 imposing late fee and penalty is challenged in this writ petition.

2. Learned counsel for the petitioner contends that late fee has been erroneously computed in the impugned order and that the correct amount is Rs.1,15,604/- towards late fee under CGST/SGST collectively. He also submits that general penalty cannot be imposed in cases wherein late fee is levied.

3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel, appears for respondents 1 and 2. She concurs with the contention that the correct amount of late fee is Rs.1,15,604/-.

4. On instructions, learned counsel for the petitioner submits that the sum of Rs.1,15,604/- would be paid within 30 days from the date of receipt of a copy of this order.

5. In *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*), this Court held that the imposition of late fee is penal in nature and that general penalty cannot be imposed in cases wherein late fee is imposed. In order to maintain consistency, following *Kandan Hardware*, the order impugned is set aside as regards the imposition of general penalty. As regards late fee, after taking note of the contentions of learned counsel for the petitioner and learned Government Counsel, the writ petition is disposed of by recording that the petitioner would pay the correct amount of Rs.1,15,604/- within 30 days from the date of receipt of a copy of this order. Consequently, connected miscellaneous petitions are closed. No costs.

06-07-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

KAL

To

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