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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 39451 of 2026

and WMP Nos.44325 and 44327 of 2026

Case QR

CNR: {HCMA012211322026}

RS Enterprises
(Rep. by its proprietor Elangovan)
First Floor, 10, Munusamy Street, Ganapathypuram,
Chromepet, Kancheepuram, Tamil Nadu 600044

..Petitioner(s)

Vs

The Assistant Commissioner ST
Chromepet Assessment Circle,
Station Room No. 306, 3rd Floor,
Mylapore Taluk Office Building, Greenways Road,
R.A Puram, Chennai 28

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari calling for the records on the files of the Respondent herein vide reference No. GSTIN 33AASPE3529L1ZH/2021-22 dated 05.12.2025 along with the summary of the order in GST DRC 07 no. ZD3312250875187 dated 05.12.2025 for the period between April 2021 to March 2022, quash the same.

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For Petitioner(s): Ms. S. Vishnupriya

For Respondent(s): Mr. I. Dinesh
Additional Government Pleader (T)

ORDER

The present Writ Petition has been filed challenging the order dated 05.12.2025, along with the consequential summary of the order in Form GST DRC-07 dated 05.12.2025.

2. The learned counsel for the petitioner would submit that, owing to the delay in filing the annual return in Form GSTR-9, both late fee and penalty have been levied. She would further submit that the late fee levied under Section 47 of the GST Act has already been paid. However, a separate penalty has also been imposed under Section 125 of the GST Act. Since the late fee has already been levied under Section 47 of the Act for the delay in filing the annual return, the question of imposing a separate penalty would not arise.

3. The learned counsel would further submit that on the similar issue, this Court, in ***Tvl.Jainsons Castors & Industrial Products vs. The Assistant Commissioner (ST) Chennai (2025(2) TMI 1000),*** has held that the respondent

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authority can levy only late fee and not penalty. The said issue is also considered by this Court in ***M/s.Kandan Hardware Mart vs. The Assistant Commissioner (ST) (FAC) Chennai (2026 (1) TMI 383),*** wherein it has been held that the question of imposing "General Penalty" under Section 125 of the respective GST Enactments cannot be countenanced in view of the reasons that "General Penalty" under Section 125 of the respective Enactments can be imposed only in the absence of "any other penalty" under Section 125 of the respective Enactments.

4. Mr. I. Dinesh, learned Additional Government Pleader (T), appearing for the respondent, would fairly submit that the issue is already covered by the order passed by this Court.

5. Considering the submissions made on either side, this Court is of the view that the issue involved in the present case is covered by the order passed by this Court in the aforementioned case. In view of the specific provision under Section 47 of the GST Act for the levy of late fee for the delayed filing of the annual return in Form GSTR-9, the imposition of a separate penalty under Section 125 of the Act is not warranted in the present case. Since the petitioner has already remitted the late fee, the penalty proceedings initiated by the respondent, culminating in the impugned order dated 05.12.2025, cannot be

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sustained and are liable to be set aside. Accordingly, the impugned order, to the limited extent of the penalty proceedings alone, is set aside

6. With the above observation and direction, this Writ Petition stands disposed of. There shall be no order as to costs. W.M.P.No.44325 of 2026 filed to dispense with the production of the original impugned order is allowed. Consequently, the connected W.M.P.No.44327 of 2026 is also closed.

08-10-2026

Asi

To

The Assistant Commissioner ST
Chrompet Assessment Circle,
Station Room No. 306, 3rd Floor,
Mylapore Taluk Office Building, Greenways Road,
R.A Puram, Chennai 28.

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KRISHNAN RAMASAMY, J.

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