



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 10-06-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 19578 of 2026  
and W.M.P.Nos.20900 & 20902 of 2026**

IK Building Solutions  
Rep by its Proprietor  
Mr. Iqbal Khan  
94/2A, Kagganur Sevaganapalli,  
Hosur, Krishnagiri-635109

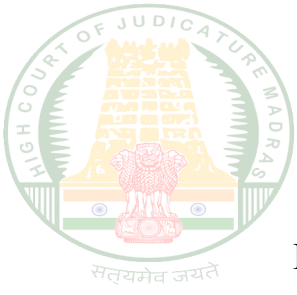
..Petitioner(s)

Vs

1. Commercial Tax Officer  
Hosur (North) II, Hosur.
2. The Assistant Commissioner(ST)  
Hosur North II Circle, Hosur.

..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 Impugned Order of the 2nd Respondent in GSTIN-33AMXPK7316E1ZV- 2020-21 along with Order Under Section 73 and Summary of the Order in the Reference No.ZD330125111296V all dated 13.01.2026, quash the same and consequently direct the 2nd Respondent to entertain the manual filing of GSTR-9 along with the payment of appropriate penalty and interest from the Petitioner for the delay in filing the same.



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For Petitioner(s):

Mr.M.Hariharan

For Respondent(s):

Mr.L.Gokulraj,  
Government Counsel (Tax)

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### **ORDER**

An order imposing penalty and late fee is assailed primarily on the ground that the late fee is also penal in nature.

2. Learned counsel relies on the judgment of this Court in *Kandhan Hardware* to contend that penalty cannot be imposed under Section 125 of the applicable GST enactments after imposing a late fee.

3. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

4. Upon considering the judgment relied upon by the petitioner, the impugned order is set aside partly only insofar as imposition of penalty is concerned. Subject to payment of late fee as per the order, the bank attachment shall stand raised.



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

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10-06-2026  
(2/2)

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

**To**

1. Commercial Tax Officer  
Hosur (North) II,  
Hosur
2. The Assistant Commissioner(ST)  
Hosur North II Circle,  
Hosur



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**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

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**10-06-2026  
(2/2)**