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W.P.No.44123 of 2025
and W.M.P.Nos.50111 and 50113 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44123 of 2025
and
W.M.P.Nos.50111 and 50113 of 2025

M/s.SMITHTECH INDUSTRIES,
DP-102 SP, Ambattur Ind.Estate,
Ambattur, Chennai – 600 058.
Rep.by its Partner Mr.Vijayakumar

... Petitioner

Vs.

The Assistant Commissioner [ST],
Ambattur Industrial Estate Assessment Circle,
Integrated Commercial Taxes Building,
3rd Floor, Nandanam,
Chennai – 600 035.

....Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in reference in ZD330525227753E dated 21.05.2025 for the year 2020-2021, quash the same.

For Petitioner : Mr.R.Swarnavel

For Respondent : Mrs.P.Selvi,

Government Advocate



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ORDER

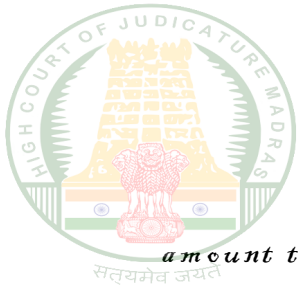
In this writ petition, the petitioner has challenged the order dated 21.05.2025 passed by the Assistant Commissioner (ST), Ambattur. By the impugned order, a sum of Rs. 2,91,144.18 has been confirmed towards penalty and fees. No amount has been demanded towards tax. The breakup of the aforesaid amount is as under:

(i) Penalty	- Rs. 50,000/-
(ii) Late Fee	- Rs.2,41,144.18/-

Total	Rs.2,91,144.18/-

2. *The learned counsel for the petitioner submits that an overlapping demand towards penalty and interest was also confirmed vide a separate order dated 26.05.2023, and that the petitioner has complied with the same on 08.09.2025. In this connection, reference was drawn to DRT-03 dated 08.09.2025.*

3. *The learned counsel for the respondent also confirms that there is likely an overlap insofar as the penalty of Rs 50,000/- is concerned. The only*



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amount that presently remains unpaid is Rs. 2,41,144.18/- towards late fee, as per the impugned order.

4. The learned counsel for the petitioner submits that the petitioner is unable to upload the return in view of the subsequent order dated 26.05.2023.

The late fee for belated filing of the return is required to be paid by the petitioner under Section 47 of the Income Tax Act.

5. Considering the above, this writ petition is disposed of by remitting the matter back to the respondent, subject to the petitioner depositing a sum of Rs. 2,41,144.18/- towards late fee as imposed in the impugned order.

The respondent shall pass a fresh order insofar as the late fee is concerned and determine the correct amount payable by the petitioner.

6. Taking note of the actual delay, the above exercise shall be completed within a period of two months from the date of receipt of a copy of this order.

The petitioner may file such petitions or representations in support of the defence, if any. No costs. Consequently, the connected W.M.P.s are closed.



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Neutral Citation : Yes / No

To:

The Assistant Commissioner [ST],
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C.SARAVANAN, J.

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