



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05-02-2026

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WEB COPY

WMP(MD) NO. 2546 of 2026 IN WP(MD) NO. 3085 OF 2026

1. S. Senthilkumar
S/o. Samykumar
Tvl. S.K.R.Automobiles
4 TPK Road Avaniapuram
Madurai - 625012.

Petitioner(s)

Vs

1. The Assistant Commissioner (ST) (FAC)
Jaihindpuram Assessment Circle
Commercial Tax Office
5th Floor C.T.Complex building
Dr.Thangaraj Salai
K.K.Nagar
Madurai - 625020.

2. The Union of India
Rep. by Secretary
Ministry of Finance
Department of Revenue
New Delhi- 110001.

Respondent(s)

For Petitioner(s): Mr.S.Karthik

For Respondent(s): Mr.R.Sureshkumar Additional Government Pleader for R1
Mr.S.Muthukumar for R2

Prayer: To grant stay of all further proceedings in pursuance of the proceeding in Reference No. ZD331125087240S/2021-22 dated 06.11.2025 passed by the 1st respondent till the disposal of the above writ petition.



ORDER



In the present case, Section 44 Mandates the filing of the annual returns in Form GSTR-9C of GST Act. But as far as 9C is concerned, it states that annual return in Form 9 shall be filed along with 9C. Form 9C is reconciliation statement. The Act categorically states that it is at the option of the assessee either he may file along with annual returns. When such being the case, the mandatory requirement in terms of Section 44 is only filing of the annual returns within the cut off date. In the event of failure, penal action will follow. But, as far as 9C is concerned, it is optional. If there is any discrepancy between two returns at the option of the petitioner, the assessee can file 9C. In the event if there was no discrepancy in the monthly return compared to the annual returns, in which case, it is not necessary to file Form 9C. For the non filing of 9C, *prima facie*. it appears, no penal action shall be followed.

2. The learned Additional Government Pleader refers to Rule 80(3), where it has been mentioned as '*shall*'. but the Act prescribes, it as '*may*'.

3. Hence, there shall be an order of interim stay.

05-02-2026

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RR