

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21615 of 2026

&

WMP Nos.23407 & 23408 of 2026

Ind-korosho Exim
Represented by its Partner
Mrs. Chitra Muthulcumar
110/3, Panapakkam Main Road,
Pudupet, Cuddalore,
Tamil Nadu - 607108.

..Petitioner(s)

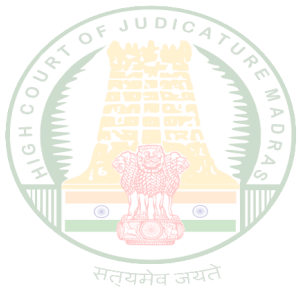
Vs

The State Tax Officer-2
Panruti (Town) Assessment Circle,
Office of the State Tax Officer,
Commercial taxes Building,
Kumbakonam Road, Near Taluk office,
Panruti-607 106 Cuddalore District.

..Respondent(s)

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the Respondent herein in Impugned Order in FORM GST DRC-07 bearing Reference No. ZD3308241982916 dated 22.08.2024 for the Financial Year 2019-2020, passed under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash as illegal, arbitrary, without jurisdiction and against the principles of natural justice and consequently direct the respondents to redo the assessment after affording opportunity of personal hearing to the petitioner and thus render justice.

For Petitioner(s): Mr.Suresh T



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For Respondent(s):

Mr.R.Sethu Prabakaran,
Govt. Counsel (Tax)

ORDER

An order dated 22.08.2024 imposing penalty for non-maintenance of records is challenged in this writ petition on the ground that both general penalty and penalty for non-maintenance of records cannot be imposed.

2. Learned counsel for the petitioner relies on Section 47 of the applicable GST enactments to contend that penalty under Section 122 cannot be imposed after levying late fee thereunder.

3. Mr.R.Sethu Prabakaran, learned Government Counsel, responds to this submission by pointing out that penalty for non-maintenance of records is provided for separately under applicable GST enactments.

4. Section 47 of the applicable GST enactments pertains to belated filing of returns under Sections 37, 39, 45 or 44. Section 122 prescribes penalty in respect of several matters, including failure to maintain books of account.

Clause (xvi) of subsection (1) of Section 122 is as under:

“(xvi) fails to keep, maintain or retain books of account and documents in accordance with the provisions of this Act or the rules made thereunder;”



Thus, penalty was imposed on the petitioner for failure to maintain records relating to production and manufacture of goods, inward/outward supply of goods, stock of records, ITC availed details and output taxable details. There is no infirmity in the order warranting interference. Therefore, the writ petition is dismissed without any order as to costs. Consequently, connected miscellaneous petitions are closed.

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Index: Yes/No

Speaking/Non-speaking order

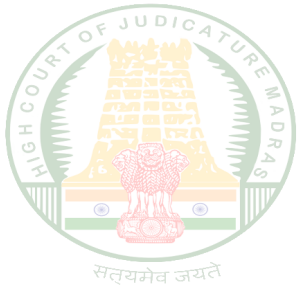
(2/2)

Neutral Citation: Yes/No

KAL

To

The State Tax Officer-2
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SENTHILKUMAR RAMAMOORTHY, J.

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