# Tvl R.P.G. Traders vs. State Tax Officer & Anr.

*Levy of late fee and general penalty for non-filing of annual return – Sections 47, 125 and 73 of the Tamil Nadu GST Act, 2017.*

**Date of Order:** December 12, 2025
**Case Law No:** GIB-MHC-2025-22
**Source:** GST INDIA Biz (www.gstindia.biz)

## CASE DESCRIPTION / SUMMARY

**Facts:**
The petitioner failed to file the annual return under Section 44 of the Tamil Nadu GST Act for the relevant period. The State Tax Officer passed an order dated 26.02.2025 levying late fee of ₹75,025 under CGST and ₹75,025 under SGST (₹1,50,050 total) under Section 47 and additionally imposed general penalty of ₹50,000 under Section 125. The petitioner challenged the order contending that once late fee is levied under Section 47, general penalty under Section 125 cannot be imposed and that the calculation of late fee was incorrect.

**Court Decision:**
The High Court held that Section 125 provides for general penalty only where no specific penalty is prescribed under the Act. Since the petitioner had already been subjected to late fee under Section 47 for failure to file the return, the levy of additional general penalty under Section 125 was not permissible. Accordingly, the general penalty of ₹50,000 was set aside.

With respect to the late fee, the Court held that the authority had incorrectly calculated the amount by duplicating it for CGST and SGST. The Court modified the late fee and directed that the petitioner shall pay ₹37,512.50 under SGST and ₹37,512.50 under CGST, totalling ₹75,025. Upon payment of the modified late fee, the bank was directed to permit the petitioner to operate the bank account which had been frozen.

**Cases Referred by Court:**

- *Order in W.P. No. 36614 of 2024, dated 04.02.2025 (Madras High Court).*

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