

## HC: Ex Parte Penalty Without Hearing Invalid; Sec. 125 Penalty Not Over Late Fees

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REFER THE DECISION OF THE HON'BLE MADRAS HIGH COURT IN THE CASE OF

*Tvl. Sri Ganesh Murugan Modern Rice Mill (Prop. Jaiganesh) v. The State Tax Officer*  
Citation: (2025) 8 TMI 553

Sri Ganesh Murugan Modern Rice Mill, run by proprietor Jaiganesh, was hit with an ex parte assessment and penalty order by the GST officer.

But here's what really happened:

- The officer had not served proper physical notices.
- Nor was Jaiganesh given any personal hearing.

This meant the orders were passed behind his back, without a fair chance to defend himself.

The High Court found two problems:

1. Natural justice violated – no notice, no hearing.
  2. Double punishment – late fees under Section 47 had already been imposed for the delay; therefore, a separate penalty under Section 125 could not be slapped for the same lapse.:
- The penalty and assessment orders were set aside.
  - The matter was remanded for fresh consideration, but this time, the officer was directed to give the assessee a proper hearing.

👉 भगवान महावीर के निर्वाणोत्सव की हार्दिक शुभकामनाएँ 👉

भगवान महावीर के पवित्र निर्वाण दिवस पर आइए हम उनके अहिंसा, सत्य, अपरिग्रह, और करुणा के संदेश को अपने जीवन में अपनाएँ। यह पावन अवसर हमारे जीवन में शांति, सद्भाव और आत्मज्ञान का प्रकाश फैलाए।

"जीवो और जीने दो" — यही हो हमारा संकल्प।

🙏 जय जिनेन्द्र! 🙏