

Court No. - 6

Case :- WRIT TAX No. - 451 of 2025

Petitioner :- Syed Shabbir Ahmad

Respondent :- State Of U.P. Thru. Prin. Secy. State Tax Lko. And 2 Others

Counsel for Petitioner :- Syed Asaghar Mehdi, Manish Mani Tripathi

Counsel for Respondent :- C.S.C.

Hon'ble Pankaj Bhatia, J.

1. Heard learned counsel for the petitioner and learned Standing Counsel for the State.

2. Present petition has been filed by the petitioner challenging the order dated 31.05.2024 passed under Section 125 of GST Act whereby penalty of Rs.25,000/- was imposed under CGST and Rs.25,000/- was imposed as SGST, total Rs.50,000/- was imposed as penalty.

The petitioner preferred an appeal against the said order which has been dismissed as being beyond limitation vide order dated 04.12.2024.

3. Contention of learned counsel for the petitioner is that imposition of Rs.25,000/- both under CGST and SGST is not prescribed under the Act. Section 125 of the Act prescribes levy of maximum penalty of Rs.25,000/-.

4. Considering the mandate of provisions of Section 125 of the Act, the imposition of penalty of Rs.25,000/- under the CGST as well as under the SGST is wholly unjustified, as such, the order dated 31.05.2024 is set aside to the extent it imposes penalty of Rs.25,000/- each under CGST as well as SGST.

5. To further clarify, the petitioner would be liable to pay the penalty of Rs.25,000/- only.

6. Present petition stands ***disposed off*** in above terms.

Order Date :- 26.5.2025

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