



2026:AHC-LKO:17348-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD  
LUCKNOW**

**WRIT TAX No. - 237 of 2026**

M/S Sunita Enterprises Thru. Proprietor Vimlesh  
Kumar Gupta

.....Petitioner(s)

Versus

State Of U.P. Thru. Addl. Chief Secy. Tax And  
Registration Lko. And 2 Others

.....Respondent(s)

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Counsel for Petitioner(s) : Amit Kumar  
Counsel for Respondent(s) : C.S.C.

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**Court No. - 3**

**HON'BLE SHEKHAR B. SARAF, J.  
HON'BLE MANJIVE SHUKLA, J.**

1. In the present writ petition, the petitioner challenges several orders wherein a penalty has been imposed under Section 125 of the U.P. Goods and Services Act, 2017 (hereinafter referred to as 'the Act').
2. Shri Amit Kumar, learned counsel appearing on behalf of the petitioner submits that in this case the petitioner has filed the return along with the late fee that is payable under Section 47 of the Act. He further submits that Section 125 of the Act would not apply to his case, as the said section deals with the general penalty to be imposed where no specific penalty is separately provided for in the Act. He further relies upon the judgment of the Madras High Court in **TVL. Jainsons Castors & Industrial Products vs. The Assistant Commissioner (ST); 2025 U.P.T.C. (VOL. 119)-562**, to buttress his argument that penalty cannot be imposed both under Sections 47 and 125.
3. Upon perusal of the documents, we are of the view that since late fee has already been paid by the petitioner, the imposition of a general penalty is too harsh a measure and is without any basis in law.
4. Accordingly, the impugned order dated December 27, 2024 under Section 125 of the Act is quashed and set aside.

5. The writ petition is **allowed** in the aforesaid terms.

**March 10, 2026**

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**(Manjive Shukla,J.) (Shekhar B. Saraf,J.)**