

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2018

CORAM

THE HON'BLE MR. JUSTICE T.S.SIVAGNANAM

W.P.Nos.11520 of 2018 &

W.M.P. Nos.13462 and 13463 of 2018

The Commissioner
Sathyamangalam Municipality
Mysore Road
Sathyamangalam- 638 451Petitioner

v.

The Superintendent of Central Excise
Customs and Service Tax
O/o.The Superintendent of Central Excise
Customs and Service Tax
Sathyamangalam Range
Sathyamangalam- 638 402Respondent

W.P.No.11520 of 2018 : Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to quash the impugned proceedings of the respondent bearing O.C.No.27 of 2018 dated 18.01.2018 and the consequential impugned proceedings of the respondent bearing O.C.No.79 of 2018 dated 27.02.2018.

For Petitioner : Ms.Nishanshiya Velanganni

For Respondents : Mr.V.Sundareswaran
Standing Counsel

ORDER

Heard Ms..Nishanshiya Velanganni, learned counsel for the petitioner and Mr.V.Sundareswaran, learned standing counsel appearing for the respondent.

2. The petitioner Municipality is challenging the communication sent by the respondent calling upon the petitioner to pay interest for the belated payment of Service Tax for period from April 2013 to March 2014. The payment of interest for the belated payment of Service Tax had already been upheld by this Court. Therefore, it goes without saying that if there

is a delay, accrual of interest is automatic. Hence, the petitioner cannot maintain the second round of litigation. However, it is made clear that if there is any calculation mistake, it is open to the Municipal Corporation to challenge the same by way of appropriate petition.

Accordingly, the writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

The Superintendent of Central Excise
Customs and Service Tax
O/o.The Superintendent of Central Excise
Customs and Service Tax
Sathyamangalam Range
Sathyamangalam- 638 402

+1cc to Mr.S.Raveekumar, Advocate, S.R.No.32605
+1cc to Mr.V.Sundareswaran, Advocate, S.R.No.32649

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