HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 106 of 2019

M/s Shiv Shakti Engineering Works Through The Partner Shri Jaya Kumar Nair, S/o Shri Shiva Dasan, Aged About 39 Years, R/o 1, Near Officer Club, Depot Para, Bijapur, 494444 Chhattisgarh., District : Bijapur, Chhattisgarh

--- Petitioner

Versus

1. Union of India through Secretary, Finance, Department of Revenue, Central Board of Excise & Customs, Room No. 46, North, Block, New Delhi. 110001, District : New Delhi, Delhi

2. Principal Commissioner, Central Excise, Customs And GST (Central GST and Central Excise), Central Excise Building, Tikrapara, Dhamtari Road, Raipur District : Raipur, Chhattisgarh

3. Assistant Commissioner of State Tax, Vanijyik Bhavan, Mantralaya, Naya Raipur Chhattisgarh., District : Raipur, Chhattisgarh

--- Respondents

For the Petitioner : Mr. Adhiraj Surana, Advocate

For respondent No.1 : Mr. B. Gopa Kumar, Asst. Solicitor Gen.

For other respondents : Mr. Manish Sharma, Advocate

Hon'ble Shri Justice Goutam Bhaduri

Order on Board

23.07.2019

1. Learned counsel for the petitioner would submit that this writ petition has been filed against the imposition of interest levied on gross amount of tax under section 50 of the Goods and Services Tax. He submits that notice has been issued by respondent no.3 on 22.06.2019 wherein the calculation sheet has been attached, which shows that the authorities are predetermined and have already arrived at a finding of imposition of interest/tax to the tune of Rs.41 lakhs as shown

in such attachment and such imposition is completely illegal and against the provisions of section 50 of the Act.

2. Learned counsel for the respondents 2 & 3 submits that the very tenor of Annexure P-1 which is under challenge would show that it is a letter calling for explanation and the petitioner can very well explain their stand against levy/ imposition of such tax/interest.

3. Be that as it may, the letter Annexure P-1 would show that it is a letter/notice calling for explanation from the petition and certain calculation sheet has been attached with the notice. In the facts situation of the case, since the explanation has been called for, the respondents are directed to hear the petitioner so as to appreciate their stand without prejudice to the calculation which has been arrived at and accordingly the order shall be passed without being influenced by the same. If the petitioners are aggrieved by such order to be so passed by the respondents, they shall have liberty to challenge the same before appropriate forum.

4. With the above direction/observation, this writ petition stands finally disposed of.

Sd/-

GOUTAM BHADURI
JUDGE

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