

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.01.2019

Coram

The Hon'ble Mr. Justice M.M.SUNDRESH
and
The Hon'ble Mr. Justice KRISHNAN RAMASAMY

W.A.No.2678 of 2018
and

C.M.P.No.21859 of 2018 and CMP No.21860 of 2018

The Commissioner,
Sathyamangalam Municipality,
Mysore Road,
Sathyamangalam - 638 451. ... Appellant/Petitioner

Vs

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. Respondent /Respondent

Appeal preferred under Clause XV of Letters Patent against
the order dated 28.04.2018 made in W.P.No.11520 of 2018.

Prayer in W.P.No.11520 of 2018:

To issue a Writ nature of a Writ of Certiorari to quash the
impugned proceedings of the respondent bearing O.C. No.27/2018
dated 18.01.18 and the consequential impugned proceedings of the
respondent bearing O.C.No.79/2018 dated 27.02.2018.

For Appellant .. Mr.S.Raveekumar

JUDGMENT

(Judgment of the Court was delivered by M.M.SUNDRESH, J.)

This writ appeal is directed against the order dated
28.04.2018 made in W.P.No.11520 of 2018.

2.What has been challenged is payment of interest. Admittedly, there is delayed payment. When that position is clear, we do not find any error in the order passed by the learned single Judge in holding that interest will be automatic, if there is a delay.

3.In such view of the matter, we do not find any merit in the writ appeal. Accordingly, the writ appeal stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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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.

+lcc to Mr.J.Raveekumar, Advocate Sr.756

W.A.No.2678 of 2018

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srg 05/02/2019

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