



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.06.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.18053 of 2020
WMP.Nos.22422 & 22423 of 2020

M/s.Malar Publications Ltd.
(Presently Malar Publication Pvt. Ltd.)
Ref by, R. Muralidharan, Chief Financial Officer.
Rani Buildings
86, Periyar E.V.R. High Road
Chennai-600007

...Petitioner

Vs.

1. The Superintendent of GST and Central Excise,
Parrys V Range, Newry Towers,
No.2054, I Block, II Avenue, 12th Main Road,
Anna Nagar, Chennai-600040.
2. The Assistant/Deputy Commissioner of GST
and Central Excise,
Parrys V Range, Newry Towers,
No.2054, I Block, II Avenue, 12th Main Road,
Anna Nagar, Chennai-600040.
3. Commissioner of GST and Central Excise,
Chennai North Commissionerate,
26/1, Uthamar Gandhi Salai,
Chennai-600033.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of certiorarified mandamus calling for the entire records of the first respondent's order in Notice of Demand through electronic mails dated 25/10/2019, 27/11/2019, 12/03/2020, 04/05/2020 and 06/05/2020 and quash the same and consequently forbearing the respondents from demanding any service tax/interest.

For Petitioner : Mr.T.Ramesh
For Respondents : Mr.M.Santhanaraman
Senior Standing Counsel



O R D E R

Heard Mr.T.Ramesh, learned counsel for the petitioner and Mr.M.Santhanaraman, learned Senior Standing Counsel for the respondents.

2. The prayer is for a writ of certiorarified mandamus calling for and quashing notice of demand through electronic mails dated 25.10.2019, 27.11.2019, 12.03.2020, 04.05.2020 and 06.05.2020.

3. Straightaway I may state that these are only e-mails issued by the respondent calling for payment of interest, one of which the petitioner has replied to. It would be appropriate for this conversation to continue and the respondents to hear the party to arrive at a proper reconciliation of the amount to be paid, if any.

4. In fact, in the counter filed in February 2020, the respondent has quantified the interest demand from 10.11.2010 to 22.02.2018 at a figure of Rs.24,40,546/- and the petitioner may file its reply to the respondent in regard to the quantification made.

5. I do find any necessity to intervene at this juncture and it is appropriate that the matter be resolved by them, in accordance with law. This writ petition is disposed in the above terms. Connected miscellaneous petitions are closed. No costs.

s/d-

Assistant Registrar(CS VI)

True Copy

Sub-Assistant Registrar

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To

1. The Superintendent of GST and Central Excise,
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Anna Nagar, Chennai-600040.
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and Central Excise,
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3. Commissioner of GST and Central Excise,
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PCH (CO)
LS (20/07/2021)