IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.5025 OF 2021

Laxmi Moulds Industries Pvt.Ltd. ..... Petitioner

Vs.

Goods and Service Tax Council and Ors. ..... Respondents

Mr.Parth Badheka for the Petitioner

Mr.P.S.Jetly, Sr.Advocate a/w Mr.Padmakar S. Patkar for the Respondents

CORAM: S.V.GANGAPURWALA & VINAY JOSHI , JJ.

DATED : APRIL 4, 2022

P.C.

. Heard.

2. The learned counsel for the Petitioner and the learned Senior Advocate for the Respondents are ad-idem that Division Bench of this Court in case of KLT Automotive and Tubular Products limited through its Director Mr.Jubin Thakkar vs. Union of India and Others bearing Writ Petition (L) No.983 of 2020 under its judgment dated 27.10.2020 has held that the interest under section 50 of the Central Goods and Service Tax Act, 2017 would be levied on the net cash tax liability for the period prior to the amendment i.e.

from 01.07.2017 to 31.08.2020.

3. In light of the above, impugned show cause notice is quashed and set aside.

4. Respondents shall now re-adjudicate about the quantum of interest payable if any, on account of delayed payment of G.S.T. for the period under consideration.

5. The same shall be done expeditiously preferably within three months.

6. Writ Petition accordingly disposed of. No costs.

(VINAY JOSHI, J.) **(S.V.GANGAPURWALA, J.)**