



WEB COPY



W.P.No. 5716 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.10.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No. 5716 of 2020 and
WMP.Nos.6674 of 2020

Tvl.P.R.C.Leathers,
Rep.by its Proprietor
Mr.R.Ramesh Prasad,
No.19/1B, Bye Pass Road,
Amarathanallur/Poonthamalee
Chennai-600056

...Petitioner

Vs.

1.The Superintendent of GST and Central Excise,
Poonthamalee I Range, Ranipet Division,
42, Trunk Road, Poonthamalee,
Chennai-600056

2.Union of India,
Represented by its Secretary,
Ministry of Finance, Department of Revenue,
North Block New Delhi-110001

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the entire records on the files of the 1st respondent in O.C.No.96/2020 dated 18.02.2020 and quash the same.

For Petitioner : Mr.D.Vijayakumar
For Respondents : Mr.A.P.Srinivas,
Senior Standing Counsel



W.P.No. 5716 of 2020

ORDER

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Mr.D.Vijayakumar, learned counsel for the petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel would submit that the issue arising in this writ petition relating to the levy of interest in terms of Section 50 of the Central Goods and Service Tax Act, 2017 is covered in favour of the petitioner by an order of this Court passed in the case of *Mansarovar Motors Private Limited and Others Vs. The Assistant Commissioner and Others* WP.No.4468 of 2020 and batch dated 29.09.2020.

2. The impugned order to thus set aside to this extent. This writ petition is disposed. No costs. Connected miscellaneous petition is closed.

13.10.2022

Index : Yes/No
Speaking Order/Non speaking Order
ska



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To

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Poonthamalee I Range, Ranipet Division,
42, Trunk Road, Poonthamalee,
Chennai-600056

2.Union of India,
Represented by its Secretary,
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W.P.No. 5716 of 2020

DR.ANITA SUMANTH,J.
ska

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