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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.6036 of 2020

and

W.M.P.No.7083 of 2020

(Through Video Conferencing)

M/s. Lalith Supplies,
Flat No.5, Good Villa Court,
No.16, Bhagavandham Street,
T.Nagar, Chennai - 600 017
Represented by its Partner
Mr.S.Elred Kumar

... Petitioner

Vs.

The Superintendent,
Office of the Superintendent of
CGST & Central Excise,
Tambaram Range, Plot No.40,
Ranga Colony, Rajakilpakkam,
Chennai - 600 073.

... Respondent

Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings leading to issuance of Notice vide O.C.No.80/2020 dated 17.02.2020 and quash the same with a direction to the respondent to recompute the same in accordance with law.

For Petitioner : No appearance

For Respondent : M/s. Anu Ganesan
Junior Panel Counsel

O R D E R

There is no representation on behalf of the petitioner.
Heard the learned Junior Panel Counsel for the respondent.

2. The petitioner in this Writ Petition has challenged the impugned Notice dated 17.02.2020 bearing reference O.C.No.80/2020 of the respondent and has prayed for a further direction to the respondent to recompute the same in accordance with law.



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3. The respondent has filed the counter affidavit. In paragraph 13 of the said counter affidavit, it has been stated as follows:-

13. It is submitted to the Honourable High Court that legal provisions were amended after issuance of the said correspondence / letter. The amendment stipulates that the interest on delayed payment of GST will be charged only on "Net Cash Liability" and not on Input Tax Credit. Therefore the above said correspondence will be rendered as per the amended provisions of law by following the principles of Natural Justice.

4. In view of the above, this Writ Petition is closed with a direction to the respondent to not to initiate any recovery proceedings in terms of the impugned Notice. No cost. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS-VIII)

//True copy//

Sub Assistant Registrar

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To
The Superintendent,
Office of the Superintendent of CGST & Central Excise,
Tambaram Range, Plot No.40,
Ranga Colony, Rajakilpakkam,
Chennai - 600 073.

+1cc to M/s. Anu Ganesan, Advocate SR.No.2167

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PCH (CO)
GMY (08/02/2022)