



W.P. No.5344 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.08.2023

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.5344 of 2021

and

W.M.P. No.5929 of 2021

Tvl.Classy Leather Company
Rep. by its Partner
T.Mohammed Asif

... Petitioner

Vs.

The Assistant Commissioner (ST),
Vepery Assessment Circle,
No.10, Greams Road, Palaniappa Maligai,
Chennai-600 006.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the file of the respondent in GSTIN:33AAAF 1898 E1 ZP/2017-18 dated 19.10.2020 and quash the same and issue such further writ or direction.

For Petitioner : Ms.S.Kanmani Annamalai

For Respondents : Mr.T.N.C.Kaushik
Additional Govt. Pleader



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ORDER

The writ petition is filed challenging the levy of interest under Section 50 of the Tamil Nadu Goods and Service Tax Act, 2017 (hereinafter referred to as the TNGST Act, 2017).

2. It is submitted by the learned counsel for the petitioner that the levy of interest has been made without taking into account the fact that there was adequate input tax credit in the credit ledger and thus the levy of interest may not be applicable.

3. It is submitted by the learned counsel for the petitioner that the issue raised in the present Writ Petition stands covered by the judgment of this Court in W.P.Nos. 23360 and 23361 of 2019. The learned counsel for the Respondent would agree that the above judgment of this Court would have a direct bearing on the present case and submitted that they would redo the exercise by keeping in mind the law laid down by this Court.



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4. Recording the same, the impugned order is set-aside and the matter

is remitted back with the direction to the respondent to redo the exercise in accordance with the judgment of this Court in W.P.Nos. 23360 and 23361 of 2019 after affording the petitioner an reasonable opportunity in accordance with law. The writ petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petition stands closed.

31.08.2023

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

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To:

The Assistant Commissioner (ST),
Vepery Assessment Circle,
No.10, Greams Road, Palaniappa Maligai,
Chennai-600 006.



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MOHAMMED SHAFFIQ, J.

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