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W.P.No.6720 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.07.2023

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.6720 of 2020

and

W.M.P.Nos.7988 & 7989 of 2020

M/s.THESIKA AGENCIES,
Rep. By its Partner S.Selvan,
No.86, Singaravelan Mudaliar Street,
Tharjipett, New Town,
Vaniyambadi – 635 752.

.. Petitioner

Vs.

1.The Superintendent of GST and Central Excise,
Vaniyambadi Range, C.L.Road,
Vaniyambadi, Tirupathur District – 635 751.

2.The Union of India,
Represented by its Secretary,
Ministry of Finance, Department of Revenue,
North Block, New Delhi – 110 001.

.. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India,
to issue a Writ of Certiorari, calling for the records on the files of the 1st
respondent in demanding interest for the month of March 19 and July 19
sent through e.mail dated 04.03.2020 and quash the same.



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W.P.No.6720 of 2020

For Petitioner : Mr.D.Vijayakumar
For R1 : Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

The petitioner is challenging the impugned e-mail dated 04.03.2020 sent by the 1st respondent in demanding interest for the month of March 2019 and July 2019.

2.Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the 1st respondent.

3.Both the learned counsel for the petitioner and the learned Senior Standing Counsel for the 1st respondent would submit that the issue is *no longer res integra* and is covered by the decision of this Court in **M/s.Maansarovar Motors Private Limited, Represented by its Director, No.292/294, S.F.No.290/2, 291, Mount Poonamallee High Road, Ayyappanthangal, Chennai – 600 056 Vs. The Assistant Commissioner, Poonamallee Division, Chennai Outer Commissionerate, C-48, TNHB Building, Anna Nagar, Chennai – 600 040 and others, [2021 (44) GSTL 126].**



W.P.No.6720 of 2020

WEB COPY

4.In view of the above, the impugned order is set aside and the Writ Petition stands allowed. Consequently, the connected Miscellaneous Petitions are closed. No costs.

11.07.2023

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Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No

To

- 1.The Superintendent of GST and Central Excise,
Vaniyambadi Range, C.L.Road,
Vaniyambadi, Tirupathur District – 635 751.
- 2.The Union of India,
Represented by its Secretary,
Ministry of Finance, Department of Revenue,
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C.SARAVANAN, J.

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