



WEB COPY



W.P.No.8516 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.04.2023

CORAM :

The HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.8516 of 2020
and
W.M.P.Nos. 10282 to 10284 of 2020

M/s.Shakeel Ahmed
SA Traders,
119 B, Dawood Nagar,
Melvisharam - 632 509.

.. Petitioner

VS

1.Assistant Commissioner of GST & Central Excise,
Ranipet Division, SIPCOT Industrial Complex,
RAnipet - 632 403.

2.Branch Manager,
Indian Bank,
200, Anna Salai, Melvisharam - 632 509.

.. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for the records pertaining to the impugned notice dated 19.02.2020 issued by the 1st respondent in C.No.IV/16/40/2000-GST and quash the same and consequently direct the 1st respondent to release the petitioner's bank account bearing No.6290516596 in the 2nd respondent bank.

For Petitioner : Mr.Adhitya Reddy

For Respondents : Mr.A.P.Srinivas,
Senior Standing Counsel
for R1

R2 - Private notice ordered
(proof not filed)



W.P.No.8516 of 2020

ORDER

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Mr.Adhitya Reddy, learned counsel for the petitioner and Mr.A.P.Srinivas, learned Standing Counsel for the first respondent would concur on the position that the issue that raised in this writ petition relating to levy of interest under Section 50 of the Central Goods and Services Tax Act, 2017 stands covered in favour of the petitioner by a decision of this Court in the case of *M/s.Maansarovar Motors Private Limited, Rep. by its Director, No.292/294,S.F.No.290/2, 291, Mount Poonamallee High Road, Ayyappanthangal, Chennai - 600 056 v The Assistant Commissioner, Poonamallee Division, Chennai Outer Commissionerate, C-48, TNHB Building, Anna Nagar, Chennai 600 040 and others* [2021 (44) GSTL 126].

2. In light of the same, it would be appropriate to determine the interest in terms of the aforesaid order.

3. The petitioner states that he has filed a representation on 21.05.2020 setting out the methodology for computation as aforesaid. Let this representation be disposed by the respondents after hearing the petitioner within four weeks from today.



W.P.No.8516 of 2020

WEB COPY

4. The impugned demand is set aside and this writ petition is allowed. No costs. Connected miscellaneous petitions are closed.

05.04.2023

Index:Yes/No
Neutral Citation:Yes
ssm

To:

- 1.The Assistant Commissioner of GST & Central Excise,
Ranipet Division, SIPCOT Industrial Complex,
RAnipet - 632 403.
- 2.The Branch Manager,
Indian Bank,
200, Anna Salai, Melvisharam - 632 509.



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DR. ANITA SUMANTH,J.

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