IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.25846 and 25849 of 2023

Subaya Constructions Company Limited,
Represented by its Director S.Meenakshi,
New.No.21 (Old No.26), Soundarapandian Street,
Ashok Nagar, Chennai - 600 083. ... Petitioner in both W.Ps

Vs.

The Commissioner,
Salem City Municipal Corporation,
Salem - 636 001. ... Respondent in both W.Ps

Prayer in W.P.No.25846 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the respondent herein to release the admitted sum of Rs.25,70,445/- towards interest on delayed payment of GST sums, which is payable to the GST Department within a time frame as fixed by this Hon'ble Court.

Prayer in W.P.No.25849 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the respondent herein to release the admitted sum of Rs.39,00,800/- towards interest on delayed payment of GST sums, which is payable to the GST Department within a time frame as fixed by this Hon'ble Court.

For Petitioner (In both W.Ps)	:	Mr.P.J.Rishikesh
For Respondent (In both W.Ps)	:	Mrs.N.Devi Standing Counsel

COMMON ORDER

Mrs.N.Devi, learned Standing Counsel takes notice on behalf of the respondent.

2. This is the third round of litigation before this Court by the petitioner.

3. Earlier, the petitioner had approached this Court in W.P.Nos.21196 and 21198 of 2019 to direct the respondent herein to pay the difference percentage of 10% GST on the original agreed contract value to this petitioner

company in respect of contracts signed before the implementation of GST. Those writ petitions were disposed on 01.08.2019 taking note of G.O.Ms.No.296, Finance [Salaries] Department dated 09.10.2017. Thereafter, the petitioner filed W.P.Nos.11512 and 11513 of 2020, wherein, interim orders came to be passed. Earlier, on 14.09.2020, this Court had directed the respondents to follow and get necessary sanction and to pay the amount to the petitioner. By a further order dated 23.11.2020, the case was adjourned to 21.12.2020 'for reporting compliance'.

4. It appears in accordance with G.O.Ms.No.296, Finance [Salaries] Department dated 09.10.2017, the respondents have also directly remitted tax due.

5. Now, the petitioner is facing proceedings under the provisions of the Central Goods and Services Tax (CGST) Act, 2017 on the interest on account of delayed/belated payment of tax. Hence, the petitioner has sent representations dated 09.09.2021 and 13.04.2023 for asking the respondent to bear the incidence of the interest on account of the delayed/belated payment of tax.

6. The learned Standing Counsel for the respondent submits that the petitioner representations dated 09.09.2021 and 13.04.2023 will be considered and disposed on merits and in accordance with law within a period of six weeks from the date of receipt of a copy of this order.

7. Recording the above undertaking of the learned Standing Counsel for the respondent, these Writ Petitions are disposed of. No costs.

04.09.2023

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

pal/arb

To

The Commissioner,
Salem City Municipal Corporation,
Salem - 636 001.

C.SARAVANAN, J.

pal/arb

W.P.Nos.25846 and 25849 of 2023

04.09.2023