



W.P(MD)No.4572 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 28.02.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P(MD)No.4572 of 2024 and
WMP(MD) No.4413 of 2024

M/s.Amar Trading Corporation,
Represented by its Partner P.Karvannan,
GSTIN 33AASFA7873R1ZF,
G-15, 74A, Panjamar Complex,
Velayutham Road,
Sivakasi – 626 123.

... Petitioner

Vs

- 1.Union of India,
Represented by its Secretary to Govt,
O/o. the GST Council Secretariat,
5th Floor Tower II,
Jeevan Bharti Building,
Janpath Road,
Connaught Place,
New Delhi-1.
- 2.The Superintendent of CGST
Audit Tirunelveli Audit Circle,
Office of the Assistant Commissioner (Audit)
of CGST and CE,
Tractor Road, NGO A Colony,
Tirunelveli 627 007.



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3.The Superintendent of CGST & Central Excise,
Thiruthangal Range,
Central Revenue Complex,
Thiruthangal- Pallapatti Road
Thiruthangal-626 130.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the 1st respondent to extend the benefit of waiver of late fee granted vide notification No 7/2023 CT dated 31.03.2023 as amended by notification No 25/2023 CT dated 17.07.2023 to the petitioner who had filed its annual returns in GSTR 9 on 05.11.2022 itself by considering the petitioner's representation dated 16.12.2023.

For Petitioner	: Mr.N.Sudalaimuthu
For R1	: Mr.Ashok Kumar Ram Central Government Standing Counsel
For R2 & R3	: Mr.R.Nandha Kumar Standing Counsel

ORDER

This writ petition is filed to direct the first respondent to extend the benefit of waiver of late fee granted vide Notification No. 7/2023-CT, dated 31.03.2023 as amended by Notification No. 25/2023-CT, dated 17.07.2023 to the petitioner by considering his representation dated 16.12.2023.



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2.The petitioner Company is engaged in trading of fireworks products. The petitioner's business place at Tirunelveli was audited by the Central GST internal audit officers on 20.09.2023 and they have found certain discrepancies and the same was communicated to the petitioner. Subsequent to the explanations offered by the petitioner, except the non-payment of late fee of Rs.58,400/- under CGST and Rs.58,400/- under SGST for the delayed filing of annual return in Form GSTR 9, have been closed. The petitioner had filed their annual returns for the assessment year 2019-2020 only on 05.11.2022 with a delay of 584 days, due to COVID-19 and lack of knowledge on the part of the accountant employed by the petitioner. According to the petitioner, the Government has implemented an Amnesty Scheme vide Notification No.7/2023-CT, dated 31.03.2023 as amended by Notification No. 25/2023-CT, dated 17.07.2023, in which waiver of late fee was given in excess of the maximum late fee amount of Rs.10,000/-. This Scheme is applicable only to the registered persons, who had not filed the annual return for the tax periods from 2017-2018 to



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2021-2022, but filed the said annual returns between the period from 01.04.2023 to 31.08.2023. Since the petitioner is entitled for the benefit under the above scheme, he has paid the late fee of Rs.10000/- under CGST and Rs.10000/- under SGST, as per the limit fixed in the Amnesty Scheme. However, the respondents are insisting the petitioner to pay the undue interest. Therefore, the petitioner has filed this writ petition for a Mandamus, directing the first respondent to extend the benefit of waiver of late fee as per the amended Notification No.25/2023-CT, dated 17.07.2023.

3.The learned standing counsel appearing for the respondents 2 & 3 accepts the introduction of Amnesty Scheme and submits that the petitioner's representation would be considered in accordance with the Notification, dated 17.07.2023.

4.In view of the above, this writ petition is disposed of with a direction to the respondent to consider the representation of the petitioner and take a decision in accordance with the Notification No.7/2023-CT, dated 31.03.2023 as amended by



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Notification No.25/2023-CT, dated 17.07.2023 within a period of three months from the date of receipt of a copy of this order. Till such time, the enquiry contemplated pursuant to the show cause notice shall be deferred. No costs. Consequently, connected Miscellaneous Petition is closed.

28.02.2024

NCC:Yes/No
Index:Yes/No
Internet:Yes
vrn



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1. The Secretary to Government,
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Connaught Place,
New Delhi-1.
2. The Superintendent of CGST
Audit Tirunelveli Audit Circle,
Office of the Assistant Commissioner (Audit)
of CGST and CE,
Tractor Road, NGO A Colony,
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B.PUGALENDHI, J.

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