BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.07.2024

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.14732 of 2024
and
W.M.P.(MD) No.12918 of 2024

Unitac Energy Solutions (India) Pvt. Ltd.,
128, State Bank Colony,
Palayamkottai, Tirunelveli,
Tamil Nadu - 627 007. ... Petitioner

Vs.

1.The Assistant Commissioner (ST) (FAC),
Palayamkottai, Commercial Taxes Building,
AR Line Road, Tirunelveli,
Tamil Nadu - 627 002.

2.The Commissioner,
Office of the Commissioner,
4th Floor, Ezhilagam Annex Building,
Chepauk, Chennai 600 005.

3.ATC Telecom Infrastructure Pvt. Limited,
GSTIN : 33AACCT1282E1ZQ,
3rd Floor, 45, Celestial Point,
Damodaran Street, Chennai,
Tamil Nadu - 600 017. ... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Mandamus directing the second respondent to dispose of the application dated 23.05.2024 pending before him as expeditiously as possible.

For Petitioner : Mr.Anil.D.Nair
Senior Counsel
for M/s.S.P.Sri Harini

For R1 & R2 : Mr.R.Suresh Kumar
Additional Government Pleader

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ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice for the first and second respondents.

2. With the consent of the learned counsel for the petitioner and the learned Additional Government Pleader for the first and second respondents, this Writ Petition is taken up for final disposal after dispensing with the counter affidavit.

3. This Writ Petition has been filed for issuance of a Writ of Mandamus directing the second respondent to dispose of the petitioner's application dated 23.05.2024 pending before him as expeditiously as possible.

4. The petitioner has suffered adverse Assessment Orders for the Assessment Years 2017-2018, 2018-2019, 2020-2021 and 2021-2022. It is the case of the petitioner that the petitioner has discharged the entire tax liability and a part of the interest for a sum of Rs.9,00,000/- out of Rs.13,00,000/- as on date.

5. Under these circumstances, the petitioner has filed an Application under Section 80 of the respective GST Enactments before the second respondent on 23.05.2024. It is submitted that despite the same, the respondents are in a hurry to recover the amount. It is further submitted that due to the petitioner's precarious financial condition, the petitioner seeks time for discharging the interest liability.

6. The learned Senior Counsel for the petitioner would also refer to a recent decision of this Court rendered on 23.01.2024 in **M/s.Eicher Motors Limited** Vs. **The Superintendent of GST and Central Excise, Range II, Tiruvottiyur Division and another**, in W.P.Nos.16866 & 22013 of 2023.

7. It is submitted that a recommendation was made in the 53rd GST Council Meeting held on 22.06.2024 regarding the waiver of Interest and Penalties for demands raised under Section 73 of the GST Act, 2017 for Assessment Years 2017-18 to 2019-20, provided that the full tax amount is paid by 31st March, 2025 and if the aforesaid recommendation of the GST Council is accepted and notified, the interest for the Assessment Years 2017-2018 and 2018-2019 will have to be dropped and therefore, the balance interest to be paid by the petitioner will be only a sum of Rs.10,00,000/-.

8. Having considered the submissions made by the learned counsel for the petitioner, I am inclined to dispose of this Writ Petition by directing the second respondent to dispose of the petitioner's application dated 23.05.2024, filed under Section 80 of the Act, within a period of 60 days from the date of receipt of a copy of this order, in the light of the recommendation made in the 53rd GST Council Meeting held on 22.06.2024 and subject to the Notification to be issued to that effect.

9. Considering the same, the respondents are directed to keep all recovery proceedings in abeyance for a period of 60 days from the date of

receipt of a copy of this order. In case Notification is issued, suitable orders may be passed. In case no Notification is issued pursuant to recommendation made in the 53rd GST Council Meeting held on 22.06.2024, the petitioner's application dated 23.05.2024 may be suitably considered and disposed of.

10. In the result, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

03.07.2024

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

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Copy To:

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C.SARAVANAN, J.

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