IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

WRIT PETITION NO. 3911 OF 2025

[M/s. Superior Drinks Private Limited, Through its authorised Finance Manager Sanjay M. Rajurkar **vs.** Union of India, through the Ld. Secretary, Ministry of Finance & Others]

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

Mr. Avinash Poddar, Advocate through video conferencing instructed by Mr. Ram Heda, Advocate for the petitioner
Mr. S.N. Bhattad, Advocate for C.G.S.T.

CORAM: ANIL L. PANSARE AND
M. M. NERLIKAR, JJ.

DATED : 25-07-2025.

Heard.

2. The learned counsel for petitioner submits that in view of the amendment to Rule 88B of the Central Goods and Service Tax Rules, 2017, the G.S.T. deposited through cash prior to due date of filing returns will exempt the petitioner from paying interest on the amount of G.S.T. payable, for which the actual returns are filed subsequent to due date of filing returns.

3. Learned counsel for petitioner has invited one such instance in which for the month of July, 2017, due date of filing returns was 25/08/2017. The petitioner had deposited G.S.T. in cash on 14/08/2017. The amount deposited was Rs. 92,63,224/-. The petitioner filed returns on 23/11/2017. It appears that because of delay in filing returns, the Department has imposed interest on the amount of G.S.T. payable, which in fact, was paid in cash in August, 2017. The Department has imposed an amount of Rs. 3,97,430/- towards interest.

4. After having gone through the amended provisions, *prima facie* we find substance in the argument.

5. Issue notice, returnable on 08/08/2025.

6. Learned counsel Mr. S.N. Bhattad waives notice for the respondents.

7. In the meantime, there shall be stay to the proceedings pursuant to the recovery notice dated 16-6-2025

(M. M. NERLIKAR, J.) **(ANIL L. PANSARE, J.)**

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