IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37555 of 2025
and
W.M.P.Nos.42014 & 42016 of 2025

M/s.Argus Cosmetics Limited
Rep.by its Authorized Signatory, S Shivaram
Shed No. EP-9, SIDCO Industrial Estate,
Maraimalai Nagar,
Kancheepuram – 603 209. ... Petitioner

Vs.

1.The Commissioner of GST & Central Excise
(Appeals-II)
Newry Towers, 2nd Floor,
No.2054-1, 2nd Avenue, 12th Main Road,
Anna Nagar, Chennai – 600 040.

2.The Joint Commissioner of GST & Central Excise
Chennai Outer Commissionerate,
GST Bhavan,
Chennai – 600 034. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, thereby call for the Order-in-Appeal No.18/2025 dated 17.02.2025 ("Impugned Order") passed by the 1st respondent and quash the same as illegal and arbitrary and direct the 1st respondent to restore the appeal as may be granted by this Hon'ble Court.

For Petitioner : Mr.Dhamodaran A.

For Respondents : Mr.Rajnish Pathiyil
Senior Standing Counsel

ORDER

Mr.Rajnish Pathiyil, learned Senior Standing Counsel, takes notice for the respondents.

2. Both the writ petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Senior Standing Counsel for the respondents.

3. In this writ petition, the petitioner has challenged the impugned Order-in-Appeal No.18/2025 passed by the first respondent / Appellate Commissioner against the Order-in-Original No.18/2023-GST(JC) dated 30.03.2023 passed by the second respondent.

4. By the aforesaid Order-in-Original No.18/2023-GST(JC) dated 30.03.2023, the demand that was proposed in the Show Cause Notice dated 31.03.2022 has been confirmed. In response to the aforesaid notice, the petitioner had filed a reply dated 23.05.2022. In the reply, the petitioner had admitted liability to pay interest on belated payment of tax. However, sought for time in terms of Section 80 of the CGST Act, 2017. Though the petitioner had sought for time vide reply dated 23.05.2022 in response to Show Cause Notice dated 31.03.2022, the petitioner had not paid the amount. Consequently, Order-in-Original No.18/2023-GST(JC) dated 30.03.2023 was passed. In the aforesaid order also, the additional submission of the petitioner insofar as the payment of interest has been captured. Aggrieved by the aforesaid order, the petitioner had filed an appeal before the first respondent with a pre-deposit of the admitted liability towards interest.

5. The learned counsel for the petitioner submits that the petitioner has already paid a sum of Rs.55,42,858/-, which is more than 10% of the amount demanded and confirmed vide aforesaid Order-in-Original No.18/2023-GST(JC) dated 30.03.2023. It is therefore submitted that the impugned order has been passed erroneously, as the petitioner had indeed disputed the

interest liability that was confirmed vide aforesaid Order-in-Original dated 30.03.2023.

6. The learned Senior Standing Counsel for the respondents has drawn attention to the admissions contained in the petitioner's reply and the additional submissions vide letter dated 14.11.2022.

7. Having considered the submissions made by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents and upon perusal of Show Cause Notice No:38/2022-HPU/JC dated 31.03.2022, Order-in-Original No.18/2023-GST(JC) dated 30.03.2023 and the impugned order in Appeal No.18/2025 dated 17.02.2025 in A.No.149/2023/GSTA-II/COMM/CO filed on 06.07.2023, I am of the view that the order does not suffer from any infirmity. The petitioner's appeal has been rightly rejected on the ground that the petitioner failed to comply with the requirement under Section 107(6) of the respective GST Enactments.

8. Therefore, the impugned order does not merit any interference in the hands of this Court under Article 226 of the Constitution of India. At the same time, liberty is given to the petitioner to pay the admitted tax liability, as stated in the petitioner's reply dated 23.05.2022 in response to Show Cause Notice dated 31.03.2022, within a period of ninety (90) days from the date of receipt of a copy of this order. This will be without prejudice to the rights of the petitioner under Section 80 of the respective GST Enactments.

9. The learned counsel for the petitioner submitted that the petitioner will deposit the balance amount within a period of ninety (90) days from the date of receipt of a copy of this order.

10. The statement of the learned counsel for the petitioner stands recorded.

11. In view of the above, there shall be a direction to the first respondent to dispose of the appeal afresh within a period of six (6) months from the date of receipt of a copy of this order, subject to the petitioner depositing the balance amount of the admitted interest liability as confirmed

vide aforesaid Order-in-Original No.18/2023-GST(JC) dated 30.03.2023 passed by the second respondent.

12. This writ petition is disposed of with the above direction. No costs. Consequently, connected miscellaneous petition is closed.

23.10.2025

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

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To:

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(Appeals-II)
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Chennai Outer Commissionerate,
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C.SARAVANAN, J.

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