



W.P.No.1175 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.1175 of 2025
and
WMP.Nos.1413 & 1414 of 2025

Tvl.Pristine Care
Rep.by its Proprietor,
33/1 MIG, Pristine Care,
Pavendhar Salai, Maraimalai Nagar,
Kancheepuram – 603 209.

...

Petitioner

Vs.

Assistant Commissioner (ST),
Maraimalainagar Assessment Circle,
4/109, 2nd Floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai – 600 123.

...

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the entire records relating to the impugned order in GSTIN:33ADVPJ1633L1ZA/2020-21 dated 30.11.2023 passed by the respondent and quash the same.

For Petitioner

... Ms.R.Sri Visvapriya

For Respondent

... Mr.G.Nanmaran
Spl.Govt.Pleader



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ORDER

The present writ petition is filed challenging the impugned order dated 30.11.2023, whereby, interest under section 50 (1) of the TNGST Act 2017 was levied for belated filing of GSTR 3B returns for the period 2020-2021.

2.It is submitted by the learned counsel for the petitioner that no interest is leviable as per Section 128A of the CGST Act, 2017.

3.It is submitted that if the petitioner is granted an opportunity, he would be able to explain and put forth their objections to the levy of interest. It is also submitted that out of the total demand of interest of Rs.15,68,416/-, more than Rs.5,00,000/- has already been paid. In view thereof, the learned counsel for the petitioner would only request that one final opportunity may be granted.

4.The learned counsel for the respondent would submit that in view of the peculiar facts, the petitioner may submit a representation and fresh order would be passed in accordance with law.

5.In view thereof, the impugned order is set aside. The petitioner shall file



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its representation/objection within a period of two weeks from the date of receipt

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of a copy of this order. The respondent would pass order fresh after affording a reasonable opportunity of hearing. In view of the fact that the impugned order is set aside, the bank attachment, if any, shall stand lifted. No costs. Consequently, the connected miscellaneous petitions are closed.

Speaking (or) Non Speaking Order

Index : Yes/ No

21.01.2025

Neutral Citation: Yes/No

sms

To

Assistant Commissioner (ST),
Maraimalainagar Assessment Circle,
4/109, 2nd Floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai – 600 123.



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MOHAMMED SHAFFIQ, J.

sms

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