IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40826 of 2025
and
W.M.P.No.45753 of 2025

M/s.Sri Vinayaka Industries
Rep by its Partner S.Vijayakumar , SF
No.534/2, Chettipalayam Road, Opp Dresser Valve,
Eachanari Post, Coimbatore, Tamilnadu 641021. ...Petitioner

Vs.

1.The State Tax Officer
Podanur Assessment Circle
Coimbatore .
2. The Deputy Commissioner (ST) (FAC)
Dr. Balasundaram Raod ATT Colony, Gopalapuram
Coimbatore 641018. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned order bearing reference GSTIN: 33ABKFS8764L1ZF/2018/19 dated 11.03.2025, passed by the 1st respondent, and quash the same, more particularly Section 75(5) of the CGST Act, 2017 and to direct the 1st respondent to provide the petitioner an opportunity of personal hearing.

For Petitioner : Mr.Venkatesh

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the 1st Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the 1st Respondent.

3.This is the second round of litigation before this court. Earlier also, the petitioner had suffered an order dated 20.07.2023 for the tax period 2018-19 and yet another order for the tax period 2019-2020 vide order dated 09.11.2023. It appears that the petitioner had failed to contest the order and thus suffered the two orders mentioned above. Therefore, the petitioner challenged the same before this court in WP.Nos.11999 and 12782 of 2024 which came to be disposed of 07.06.2024 by the following observations :

> *5. For reasons set out above, the impugned orders dated 20.07.2023 and 09.11.2023, respectively, are set aside, subject to the condition that the petitioner remits 20% of the interest demand under each assessment order within a maximum period of* ***two weeks*** *from the date of receipt of a copy of this order. Within the aforementioned period, the petitioner is also*

permitted to submit a reply to the show cause notice. Upon receipt thereof and upon being satisfied that 20% of the interest demand in respect of each assessment was received, the respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue fresh assessment orders within a period of ***three months*** *from the date of receipt of the petitioner's reply.*

6. W.P.Nos.11999 and 12782 of 2024 are disposed of on the above terms. No costs. Consequently, W.M.P.Nos.13096, 13099, 13949 and 13950 of 2024 are closed.

4. After the aforesaid order was passed on 07.06.2024, the petitioner was called for a personal hearing by issuance of notice dated 08.01.2025, fixing the date of personal hearing as 10.01.2025. The petitioner however failed to respond to the personal hearing notice and has thus suffered adverse order dated 11.03.2025. The petitioner has now approached this court by filing this writ petition on 19.09.2025. The impugned order pursuant to confined to the tax period 2018-2019. Thus the impugned order is the remand order in after order dated 20.07.2023 impugned earlier in WP.11999 of 2024 was set aside.

5. Reading of the order of the court dated 07.06.2024 and also the impugned order indicates that dispute only pertains to the interest under Section

50 (1) of the respective GST Enactments Act, Thus the petitioner is liable to pay interest on the belated payment of tax. There is no scope for any intereference either before the original authority or before the appellate authority. At best, the petitioner can seek for payment of interest in instalment under Section 80 of the respective GST Enactments Act.

6. Viewed from the above angle, I see no reasons to interfere with the impugned order. However, liberty is given to the petitioner to approach the respondent, under Section 80 of the respective GST Enactments Act, if so advised.

7. In the result, this Writ Petition stands dismissed with the above liberty. No costs. Connected Writ Miscellaneous Petition is closed.

29.10.2025

Neutral Citation : Yes / No

gv

To:

1.The State Tax Officer
Podanur Assessment Circle
Coimbatore .

2. The Deputy Commissioner (ST) (FAC)
Dr. Balasundaram Raod ATT Colony, Gopalapuram
Coimbatore 641018.

C.SARAVANAN, J.

gv

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