IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 11412 of 2026
and WMP Nos.12422 & 12424 of 2026

Ms Natesan Synchrocones P Ltd.,
(Represented by its Director
Mr. N. Balasubramanian)
GSTIN 33AAACN2399A1ZU
No.54/4, Paul Wels Road,
Sripuram Colony, St. Thomas Mount,
Chennai, Tamilnadu-600016.

Petitioner(s)

Vs

The Superintendent of GST and Central Excise
Alandur Range V,
692, MHU Complex,
Anna Salai, Nandanam,
Chennai-600 035

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein vide notice no. F.No.GEXCOM/ADT/1223/2025-CGST-RANGE-5-DIV-ALA COMMRTE-CHENNAI(S), OC No.02/2026 dated 21st January 2026, for the period between 2017-18 to 2022-23 and quash the same.

For Petitioner(s): Ms.S.Vishnupriya

For Respondent: Mr.Su.Srinivasan
Senior Panel Counsel

ORDER

Mr.Su.Srinivasan, learned Senior Panel Counsel, takes notice for the Respondents.

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 Senior Panel Counsel for the Respondents.

3.In this writ petition, the Petitioner challenged the impugned communication dated 21.01.2026, which is a reminder requiring the Petitioner to pay interest for the tax periods 2017-18 to 2022-23.

4.The case of the Petitioner is that, although Petitioner had not filed returns within the prescribed time during the period in dispute, on account of various difficulties encountered by assessees, including the Petitioner, during the initial roll out/implementation of the GST. The fact remains, according to the Petitioner that the tax for each of the tax periods was paid within time, except for an amount of Rs.72,671/- (Interest IGST-Rs.68,203/-, Interest CGST-Rs.2,234/- and Interest SGST-Rs.2,234/-) pertaining September 2020, April 2021 and July 2021. It is submitted that the payments were made strictly in accordance with Section 49(11) read with Explanation (a) read with Rule 88(B) of the C.G. & S.T. Rules, 2017, and that the issue is now covered by a detailed order of this Court in ***M/s.Eicher Motors Limited, Rep. By its Group Manager, Finance vs. The Superintendent of GST and Central Excise, Range II, Tiruvottiyur Division, The Assistant Commissioner of Central Tax & Central Excise, Chennai*** reported in ***2024 (1) TMI 1111***.

5.It is further submitted that the Petitioner's premise was inspected on 21.03.2024, pursuant to which an Inspection Report was generated on 15.06.2024, to which the Petitioner had also replied on 23.08.2024. It is submitted that, in response to the impugned communication dated 21.01.2026, the Petitioner has also explained the position by replies dated 10.02.2026 and 13.02.2026 allude in to the above decision of this Court in ***M/s.Eicher Motors Limited, Rep. By its Group Manager, Finance vs. The Superintendent of GST and Central Excise, Range II, Tiruvottiyur Division, The Assistant Commissioner of Central Tax & Central Excise, Chennai***. It is submitted that, despite the same, the Respondent is insisting that the Petitioner pay interest merely on the ground that the returns were filed belatedly, by invoking Section 79 read with Section 75(12) of the CGST Act, 2017.

6.The learned counsel for the Respondent submitted that the Petitioner's representations dated 10.02.2026 and 13.02.2026, in the light of the order of this Court in ***M/s.Eicher Motors Limited, Rep. By its Group Manager, Finance vs. The Superintendent of GST and Central Excise, Range II, Tiruvottiyur***

Division*, *The Assistant Commissioner of Central Tax & Central Excise, Chennai, will be considered and disposed of on merits.

7.Recording the statement of the learned counsel for the Respondent, this writ petition stands disposed of with a direction to the Respondent to consider the Petitioner's aforesaid representations dated 10.02.2026 and 13.02.2026 and pass appropriate orders on merits. While passing the orders, the Respondent shall also take into consideration the decision of this Court in ***M/s.Tamil Nadu State Transport Corporation (Villupuram) Limited vs. The Additional Commissioner of Central Tax Officer of the Commissioner of GST & Central Excise Chennai-Outer*** reported in ***2025 (6) TMI 419***. Meanwhile, the Petitioner shall be heard before final orders are passed, within a period of three months from the date of receipt of a copy of this order.

8.This Writ Petition stands of with the above directions. Consequently, connected miscellaneous petitions are closed. No Costs.

24-03-2026

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
ssr

To

The Superintendent of GST and Central Excise
Alandur Range V,
692, MHU Complex,
Anna Salai, Nandanam,
Chennai-600 035

C.SARAVANAN J.

ssr

WP No. 11412 of 2026

24-03-2026