



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21477 of 2026
and W.M.P.Nos.23236 & 23239 of 2026**

Infinity Service
Rep. by its parnter,
Sathya, W/o. Thandavarayapuram Ramasamy,
No.1B/894, First Floor
69th Street, 11th Sector,
K.K. Nagar, Chennai 600078

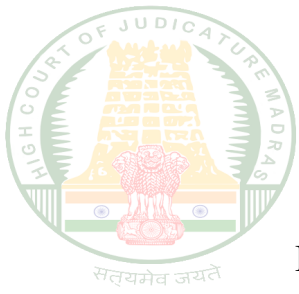
..Petitioner(s)

Vs

1. The Assistant Commissioner St Fac
K.K.Nagar Assessment circle,
PAPJM Annex Building,
No.1 Greams Road, Chennai 06
2. The Deputy Commissioner St
Chennai Central I, No. 1, Greams Road, 3rd
Floor, PAPJM Building, Chennai

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records of the 1st
Respondent vide his order in GSTIN No. 33ACJFS9153M1ZJ/2018-2019 dated
09.03.2023 and summary of the order in FORM GST DRC-07 Ref. No.
ZD330323041353Y/2018-2019 dated 09.03.2023 and quash the same.



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For Petitioner(s):

Mr.V.Chinnasamy

For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

An order dated 09.03.2023 imposing interest is challenged in this writ petition.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice for both the respondents.

3. On perusal of the impugned order, it is evident that interest was imposed on account of the belated filing of the GSTR 3B returns and the consequent belated payment of taxes. The petitioner has approached this Court more than three years after such order was issued. Interest was imposed under Section 73 of applicable GST enactments.

4. In these facts and circumstances, no case is made out for interference under Article 226 of the Constitution of India.



5. Therefore, this writ petition is dismissed without any order as to costs.

Consequently, the connected writ miscellaneous petitions are closed.

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16-06-2026
(7/7)

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

1. The Assistant Commissioner St Fac
K.K.Nagar Assessment circle,
PAPJM Annex Building,
No.1 Greams Road, Chennai 06
2. The Deputy Commissioner St
Chennai Central I, No. 1, Greams Road, 3rd
Floor, PAPJM Building, Chennai



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SENTHILKUMAR RAMAMOORTHY, J.

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(7/7)**