



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. 21466 of 2026  
and W.M.P.Nos.23225 & 23227 of 2026**

Infinity Service  
Rep. by its partner,  
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 600006.

..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/2017-2018 dated  
15.02.2023 and summary of the order in FORM GST DRC-07 Ref. No.  
ZD330223067006V/2017-2018 dated 15.02.2023 and quash the same.



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For Petitioner(s):

Mr.V.Chinnasamy

For Respondent(s):

Mr.L.Gokulraj,  
Government Counsel (Tax)

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### **ORDER**

An order dated 15.02.2023 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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Index: Yes/No  
Speaking/Non-speaking order  
Neutral Citation: Yes/No  
RNA

**To**

1. The Assistant Commissioner St Fac  
K.K.Nagar Assessment circle,  
PAPJM Annex Building,  
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**SENTHILKUMAR RAMAMOORTHY, J.**

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