



WEB COPY



W.P.No.50040 of 2025
and WMP No.55982 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50040 of 2025
and
WMP No.55982 of 2025

M/s.HITECH CNC ENGINEERING,
Sole Proprietorship,
Rep by Amarnath Lakshmanan
Plot No.59, Rajeswari Layout,
Begapalli, Hosur,
Krishnagiri – 635 126.

... Petitioner

Vs.

1.The Deputy Commissioner (Commercial Tax) (FAC),
Goods and Service Tax (Appeal),
Appellate Authority,
17, Pitchards Road,
Hasthampatty, Salem – 636 007.

2.The Commercial Tax Officer,
Hosur (North)- 1,
Hosur – 635 109.

... 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 of the impugned summary order in DRC -07 Ref. No.ZD330424024542U dated 03.04.2024 passed by the second respondent and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the



W.P.No.50040 of 2025
and WMP No.55982 of 2025

WEB COPY

For Petitioner : Mr.J.Pradeep
For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the petitioner has challenged the order dated 03.04.2024 in Form GST DRC-07 passed under Section 73 of the respective GST Enactments by the Respondent. By the impugned order, the demand confirmed as against the petitioner is as follows :

<i>Details</i>	<i>IGST</i>	<i>CGST</i>	<i>SGST</i>	<i>Total</i>
Tax	0	610263	610263	1220526
Interest (from 31.12.2020 to 02.04.2024) – 1188 days	0	357531	357531	715062
Penalty	0	61026	61026	122052



W.P.No.50040 of 2025
and WMP No.55982 of 2025

4. The impugned order was preceded by a show cause notice in DRC-01 dated 21.11.2023 to which the petitioner failed to file a reply and thus, the demand has been confirmed in the impugned order as against the petitioner.

5. A reading of the impugned order indicates that there has been a delay in discharge of tax liability by the petitioner and thus interest has been demanded and confirmed against the petitioner.

6. As such there are no merits in the challenge to the impugned order seeking to levy interest from the petitioner under Section 50(1) of the respective GST Enactments. Therefore, this Writ Petition is not maintainable and liable to be dismissed.

7. Accordingly, this Writ Petition is dismissed. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

02.01.2026
(2/7)

mtl
Neutral Citation : Yes /No



W.P.No.50040 of 2025
and WMP No.55982 of 2025

WEB COPY

To:

1.The Deputy Commissioner (Commercial Tax) (FAC),
Goods and Service Tax (Appeal),
Appellate Authority,
17, Pitchards Road,
Hasthampatty, Salem – 636 007.

2.The Commercial Tax Officer,
Hosur (North)- 1,
Hosur – 635 109.



WEB COPY



W.P.No.50040 of 2025
and WMP No.55982 of 2025

C.SARAVANAN, J.

mtl

W.P.No.50040 of 2025
and WMP No.55982 of 2025

02.01.2026