



WEB COPY



W.P.No.50045 of 2025
and WMP No.55988 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50045 of 2025
and
WMP No.55988 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.ZD330323004835R dated 01.03.2023 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



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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 impugned order dated 01.03.2023 in DRC-07 passed under Section 73 of the respective GST Enactments by the Respondent for the tax period 2019-2020.

4. By the impugned order, the interest has been demanded from the petitioner under Section 50(1) of the respective GST Enactments.



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5. The impugned order is dated 01.03.2023. However, the present writ petition has been filed only on 18.12.2025. As such, there are no merits in the challenge to the impugned order, as the petitioner is liable to pay interest on belated payment of tax. Therefore, this writ petition is not maintainable and is liable to be dismissed.

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

02.01.2026
(6/7)

mtl

Neutral Citation : Yes /No

To:

1.The Deputy Commissioner (Commercial Tax) (FAC),
Goods and Service Tax (Appeal),
Appellate Authority,
17, Pitchards Road,
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C.SARAVANAN, J.

mtl

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