IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.712 of 2026
and
W.M.P.Nos.877 and 879 of 2026

M/s.A.K. Facility Services Private Limited,
Rep by its Director
A.Komathan. ... Petitioner

Vs.

The Assistant Commissioner,
Office of the Assistant Commissioner,
Thirukazhukundram,
Chengalpattu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pursuant to the impugned order passed by the Respondent DRC 07 on 24.02.2023 vide Ref.No.ZD330223123227Y and quash the same.

For Petitioner : M/s.Lakshmi Gopinathan

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 24.02.2023 in Form GST DRC – 07 passed for the tax period 2020 – 2021.

4. By the impugned order, the Petitioner has been called upon to pay the interest on the belated payment of tax, as the Petitioner had failed to file the returns for the said tax period within the prescribed time. The interest to be paid by the Petitioner on account of belated payment of tax for the aforesaid Tax Period comes to Rs.7,55,059 (3,77,529 + 3,77,530).

5. As far as the interest liability confirmed by the impugned order is concerned, there is no scope for any interference. Therefore, the Petitioner is required to pay the interest amount confirmed by impugned order. However, liberty can be granted to the Petitioner to approach the appropriate Authority under Section 80 of the respective GST enactments.

6. Accordingly, this Writ Petition is liable to be dismissed with a liberty to the Petitioner to approach the Respondent for appropriate relief under Section 80 of the respective GST enactments within a period of thirty days from the date of receipt of a copy of this order.

7. In case the Petitioner files such an application, the Respondent shall consider and dispose of same on merits.

8. This Writ Petition stands disposed of with the above liberty. No costs. Connected Writ Miscellaneous Petitions are closed.

09.01.2026

Neutral Citation: Yes / No
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To:

The Assistant Commissioner,
Office of the Assistant Commissioner,
Thirukazhukundram,
Chengalpattu.

C.SARAVANAN, J.

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