

WEB COPY

W.P.No.14974 of 2022 &
WMP.No.14193 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 16.06.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.14974 of 2022 &
WMP.No.14193 of 2022

M/s.Blue Ocean Personnel &
Allied Services Private Limited
represented by its Director – Operations
Mr.J.Vijay Prakash

... Petitioner

Vs

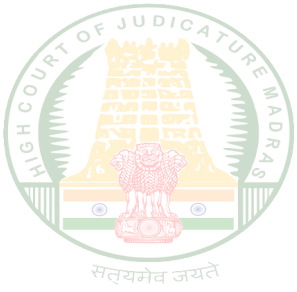
The Superintendent of GST & Central Excise
Range-4, Guindy Division, 8th Floor,
692, MHU Complex, Anna Salai,
Nandanam, Chennai – 600 015.

... Respondent

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records on the file of the respondent pertaining to the impugned order of demand in OC No.44/2022 DIN-20220459TL06008875E6 dated 25.04.2022 and quash the same as illegal and unconstitutional.

For Petitioner : Mrs.Lakshmi Sriram

For Respondents : Mr.Rajnish Pathiyil
Senior Panel Counsel.



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ORDER

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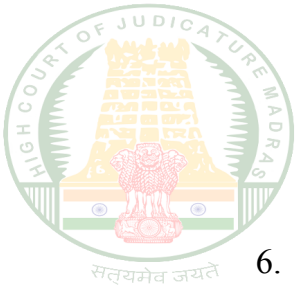
Mr.Rajnish Pathiyil, learned Senior Panel counsel accepts notice for the respondent and is armed with instructions to proceed with the matter to enable final disposal of this matter even at this stage. Hence, by consent of both learned counsel, this Writ Petition is disposed even at the stage of admission.

2. The petitioner seeks a writ of certiorari challenging order dated 25.04.2022 demanding interest in terms of Section 50 of the Central Goods and Services Tax Act, 2017 (in short 'CGST') for the period July, 2017 to September, 2021.

3. Though the petitioner would accede to there being some liability towards Integrated Goods and Services Tax Act (IGST), CGST and State Goods and Services Tax Act (SGST), what is disputed is quantification of interest by the authority in the impugned communication. To this end, in fact, the petitioner has immediately written to the respondent on 28.05.2022.

4. Inter alia, the petitioner states that the demand raised now relates to a period commencing from 2017, which is 5 years prior to the present period. It has, hence, have sought some time to peruse the computation annexed. In any event, it has also enclosed a statement of accounts detailing its quantification of the IGST, CGST and SGST.

5. Apprehending demand of recovery, since there is no response till date to the request seeking personal hearing, the present Writ Petition has come to be filed challenging the quantification in the impugned order.



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6. Seeing as what remains is only a proper quantification of the demand based on the rival quantifications between the Department and the petitioner, it would suffice that the petitioner be directed to appear before the respondent on Friday, the 24th of June, 2022 at 10.30. am. without expecting any further notice in this regard. Let the parties deliberate upon the matter and arrive at a proper quantification of the demand, pursuant to which fresh demand of interest payable may be raised.

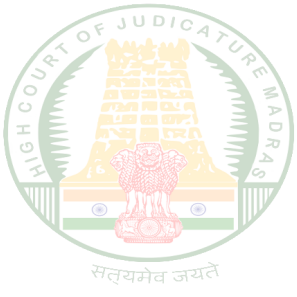
7. The impugned order is hence set aside, to be re-done based on the deliberations as above within a period of four (4) from 24.06.2022. This Writ Petition is allowed. No costs. Connected Miscellaneous Petition is closed.

16.06.2022

sl
Index : Yes / No
Speaking Order / Non Speaking Order

To

The Superintendent of GST & Central Excise
Range-4, Guindy Division, 8th Floor,
692, MHU Complex, Anna Salai,
Nandanam, Chennai – 600 015.



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Dr.ANITA SUMANTH,J.

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16.06.2022