

WEB COPY

W.P.Nos.4306 & 4310 of 2020



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 17.10.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

**WP.Nos.4306 & 4310 of 2020 and**  
**WMP.Nos.5101, 5102 & 5242 of 2020**

V.L.S.Fibre,  
Rep. by its Partner Mr.V.Subramaniam,  
No.16, 3<sup>rd</sup> Cross Street,  
Sriram Nagar, Paruthipattu (Village),  
Kamaraj Nagar (Post),  
Avadi, Chennai 600 071.

... Petitioner in both WPs

Vs

1.The Assistant Commissioner of GST & Central Excise,  
Poonamallee Division,  
C-48, TNHB Building,  
Anna Nagar, Chennai-600 040.

2.The Superintendent of CGST & Central Excise,  
Tiruvallur 1 Range,  
Poonamallee Division,  
No.46 Vallalar Street,  
Periyakuppam, Thiruvallur-602 001.

3.The Branch Manager,  
Axis Bank Limited,  
No.192 Ground Floor, Karumuthu Nilayam,  
Anna Salai, Chennai-600 002.

... Respondents in both WPs

**PRAYER in WP.No.4306 of 2020:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the impugned Notice in FORM GST DRC-13 dated 04.02.2020 bearing



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reference C.No.IV/16/11/2020-Tech issued by the 1<sup>st</sup> Respondent and quash the same.

**PRAYER in WP.No.4310 of 2020:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the impugned Notice dated 21.01.2020 bearing reference O.C.No.115/2020 issued by the 2<sup>nd</sup> Respondent and quash the same.

(In both WPs)

For Petitioner : Ms.S.Sarojini

for Mr.R.Anish Kumar

For Respondents : Mr.A.P.Srinivas, (for R1 & R2)

Senior Standing Counsel

R3 – No Appearance

### **COMMON ORDER**

Heard Ms.S.Sarojini, learned counsel for Mr.R.Anish Kumar, learned counsel on record for the petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel for R1 and R2.

2.The challenge is to a notice of demand of interest under Section 50 of the Central Goods and Services Tax Act, 2017 (in short 'CGST Act') for various months between July, 2017 and October, 2019. No reply has been filed by the petitioner to this notice.

3.However, according to the petitioner, the computation of the demand is itself incorrect and liable to be revoked. Thus, it is appropriate that the petitioner file a reply to notice dated 04.02.2020, setting out the proper interest payable, according to it.



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4.Let the amount be re-determined by the authority in light of the decision of this Court in the case of *M/s.Maansarovar Motors Private Limited, Represented by its Director, No.292/294, S.F.No.290/2, 291, Mount Poonamallee High Road, Ayyappanthangal, Chennai-600056 v. The Assistant Commissioner, Poonamallee Division, Chennai Outer Commissionerate, C-48, TNHB Building, Anna Nagar, Chennai-600 040 and others* [2021 (44) GSTL 126], within a period of four (4) weeks from today, after hearing the petitioner.

5.In light of the alleged demand for interest, the respondent has attached the bank account of the petitioner in Axis Bank Limited, Anna Salai, Chennai in Form GST DRC-13. The attachment shall continue till such time re-computation is effected, as stipulated supra, and subject to the same.

6.Both writ petitions stand disposed as above. No costs. Connected Miscellaneous Petitions are closed.

**17.10.2022**

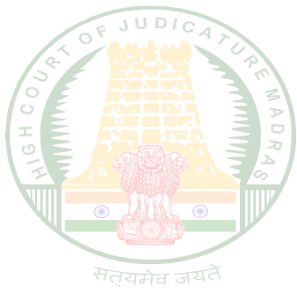
vs

Index : Yes / No

Speaking Order/Non-speaking order

To

1.The Assistant Commissioner of GST & Central Excise,  
Poonamallee Division,  
C-48, TNHB Building,  
Anna Nagar, Chennai-600 040.



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**DR.ANITA SUMANTH, J.**

VS

2.The Superintendent of CGST & Central Excise,  
Tiruvallur 1 Range,  
Poonamallee Division,  
No.46 Vallalar Street,  
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