



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 43412 of 2025

and

WMP.Nos. 48585 & 48588 of 2025

Tvl. Sembagounder Ramasamy

...Petitioner

Vs.

Assistant Commissioner (ST)

Sankari Assessment Circle

1st floor, Tiruchengode Road

RDO Complex

Sankari – 637 301.

...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 of the respondent

impugned order in Form GST DRC-07 dated 22.12.2022 bearing

Ref.No.ZD331222086801N along with the connected detailed order in GSTIN

No.33AVJPS3346M1Z4/2017-18 dated 22.12.2022 and the consequent

Recovery Notice in Form GST DRC -13 dated 06.10.2025 and to quash the

same.

For Petitioner : Mr.Vipula DS

For Respondent : Mr.TNC. Kaushik

Additional Government Pleader



WEB COPY

ORDER

Mr.TNC. Kaushik, learned Additional Government Pleader takes notice for the Respondent and seeks time for filing a counter.

2. In this Writ Petition, the petitioner has challenged the impugned order dated 22.12.2022 whereby the interest under Section 50 of the respective GST Enactment Act has been demanded on account of delayed payment of tax that was due for the month of August 2017, February, 2018 and March 2018 as detailed below:

S N O	Month	Due date of filing	Date of filing	No of days delay ed	Tax Paid(₹)			Interest Payable under GST		
					I G S T	CGST	SGST	I G S T	CGST	SGST
1	Aug-17	25-09-2017	09-03-2019	530	0	742904	742904	0	194173	194173
2	Feb-18	20-03-2018	28-03-2019	373	0	1085568	1085568	0	199685	199685
3	Mar-18	20-04-2018	28-03-2019	342	0	3725768	3725768	0	628379	628379
Total				1245	0	5554240	5554240	0	1022237	1022237
Total									2044474	

3. The petitioner has already paid the tax, however, petitioner failed to



pay the interest. The petitioner also failed to take advantage of the Section 128-

A and the notification issued thereunder to settle the case under Amnesty Scheme.

4. Respondents are directed to keep all recovery proceedings in abeyance subject to the petitioner depositing 25% of the disputed interest within a period of 30 days from the date of receipt of a copy of this order.

5. Post the matter on 17.12.2025 for filing counter and final disposal.

17.11.2025

Neutral Citation : Yes / No
gv

To:

Assistant Commissioner (ST)
Sankari Assessment Circle
1st floor, Tiruchengode Road
RDO Complex
Sankari – 637 301.



WEB COPY



C.SARAVANAN.,J
gv

W.P.No. 43412 of 2025
and
WMP.Nos. 48585 & 48588 of 2025

17.11.2025