Sl. 34
24.12.2025
Court No.551
BP

WPA 28288 of 2025

R.A.A. Arsalan Enterprise Pvt. Ltd. & Anr.
-versus-
Superintendent CGST and CX (TAR),
Park Street Division, Kolkata South
Commissionerate & Ors.

Mr. Talay Massod Siddiqui, Sr. Advocate
Mr. Dhinodatto Chaudhuri
Ms. Simrin Hussain
..for the petitioners

Mr. B.P. Banerjee
Mr. K.K. Maiti
..for CGST Authority

Mr. Nilanjan Adhikari
..for the respondent no.6

This writ petition seeks quashment of several notices including a notice dated November 20, 2025 whereby the petitioners have been required to pay a sum of Rs. 64,15,222/- with a threat that failure on the part of the petitioners would entail initiation of recovery proceedings in terms of Section 79 of the CGST Act, 2017.

Mr. Siddiqui, learned senior advocate appearing for the petitioners submits that since the petitioners have already made payment of a sum of Rs. 56,35,059/- on account of interest, in terms of the provisions of Section 50 of the CGST Act, 2017 read with Rule 88 (b) of the Rules, the petitioners are not liable to pay any further sum. In support of his contention he relies on a judgement of the Hon'ble High Court of Gujarat in Arya Cotton Industries and another Vs. Union of India and another reported at 2024 SCC OnLine Guj 3107 and the Hon'ble High Court of Madras in Eicher Motors Limited Vs. Superintendent of GST and Central Excise, Range-II, Tiruvottiur Division, Chennai and another reported at (2024) 124 GSTR 101 (Mad). It is submitted that in the said judgements it has been held that tax amount which has already been credited to the Government by depositing in electronic cash credit ledger is required to be considered as a payment of tax which gets adjusted at the time of filing of return and, therefore, question of payment of interest would not arise in such cases for the period from the date of deposit of the amount in the electronic cash credit ledger till the date of filing of the return.

Mr. Banerjee, learned advocate appearing for the respondent CGST authorities relies on the recording in the third paragraph of the notice dated November 20, 2025 and submits that the petitioners are liable to pay the amount indicated in the said notice.

Having gone through the decisions of the Hon'ble High Court of Gujarat and for the Hon'ble High Court of Madras, this Court is of the view that the petitioners have been able to make out a prima facie case to be protected by way of interim measures. Since the petitioners have already paid a sum of Rs. 56,35,059/- as indicated in the notice dated November 20, 2025, the respondents CGST authorities shall be restrained from recovering any further amount in terms of the said notice dated November 20, 2025 till January 15, 2026.

List this matter for further consideration on January 6, 2026.

(Om Narayan Rai, J.)