



WP NO. 9793 of



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **21-04-2025**

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP NO. 9793 of 2024

AND

WMP NO. 10821 OF 2024

M/s. Tamilnadu State Transport Corporation(villupuram) Limited,
having its Registered and Administrative Office 3 137, Trichy Road,
Salamedu, Villupuram 605 602 Represented By Its Managing Director,
Mr.S.S.Rajhmohan, Having Its Registered And Administrative Office,
3/137, Trichy Road, Salamedu, Villupuram -605 602.

Petitioner(s)

Vs

The Additional Commissionr Of Central Tax,
Office Of The Commissioner Of Gst And Central Excise, Chennai-outer,
Newry Towers, No. 2054, Ii Avenue, Anna Nagar, Chennai-600 040.

Respondent(s)

For Petitioner(s):

P.Rajkumar

For Respondent(s):

M/s. S. Gurumoorthy, Spc

ORDER

Today, this matter has been listed under the caption “for being mentioned”.

2. Both the learned counsel for the petitioner and the learned Senior Panel counsel,
appearing for the respondent had sought for clarification with regard to the paragraph
No.11 of the order dated 14.03.2025, which reads as follows:

*“11. In the result, the impugned order dated 30.12.2023 is quashed
to the extent of levying of interest alone.”*

3. While passing the aforesaid order, this Court has quashed the proceedings only with



regard to the levy of interest, which was imposed by the respondent in terms of Section 73 of the GST Act, 2017. However, the respondent is entitled to impose applicable late fee or penalty for the delay in deposit of tax amount by the petitioner.

4. Therefore, the said order is clarified to the aforesaid extent. No further clarification is required.

21-04-2025

nsa

To
The Additional Commissionr Of Central Tax,
Office Of The Commissioner Of Gst And Central Excise, Chennai-outer,
Newry Towers, No. 2054, Ii Avenue, Anna Nagar, Chennai-600 040.

