

**HC directed Revenue Department for early disposal of representation made by assessee on charging of interest for delayed payment**

In *M/s. S. R. & Sons. v. Assistant Commissioner & Ors. [W.P. Nos. 15306 and 15307 of 2021 & WMP No. 16193 of 2021 dated July 26, 2021]*, M/s S.R. & Sons (“the Petitioner”) is a partnership firm, involved in the activity of manufacture of knitted and crocheted fabrics.

The Petitioner contended that under Section 50 of the Central and Goods Services Tax Act, 2017 (“the CGST Act”), interest on delayed payment of tax shall be charged. However, the Petitioner has raised that the Assistant Commissioner (“the Respondent”) failed to adjudicate the factual as well as legal grounds.

The Petitioner has grievances against order-in-original dated November 11, 2020 (“OIO”), regarding charging of interest under Section 50 of the CGST Act and to redress grievances, the Petitioner approached the Revenue Department by way of representation dated November 03, 2020 (“the Representation”). But the Revenue Department didn’t consider the Representation with reference to Section 73(9) of the CGST Act and Rule 142(5) of the Central Goods and Services Tax Rules, 2017 (“the CGST Rules”) and hence the Petitioner filed petition.

The Hon’ble Madras High Court directed the Respondent, to consider the Representation submitted by the Petitioner and pass an order on merits and in accordance with law and by affording an opportunity to the Petitioner, as expeditiously as possible, preferably within a period of twelve weeks. Further, directed the Petitioner to cooperate with the Respondent for the early disposal of the application by submitting all relevant documents and evidence or the rulings relied upon.

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