

IN THE HIGH COURT OF DELHI

WP(C) No. 6055/2019

M/s LANDMARK LIFESTYLE

Vs

UNION OF INDIA AND ORS

S Muralidhar & Asha Menon, JJ

Dated: May 27, 2019

Appellant Rep by: Mr J K Mittal, Adv.

Respondent Rep by: Mr Harpreet Singh, Sr. standing counsel

GST - Petitioner points out that the calculation of the interest payable for the delayed payment of GST as determined by Respondent Revenue is erroneous inasmuch as the interest has been calculated even on the amount constituting the Input Tax credit (ITC) which is, in fact, to be adjusted against the tax liability; that on the actual tax liability, interest has been paid by the petitioner; that against the total tax liability of Rs.3.31 crores, the interest liability works out to Rs.8.19 crores which makes it unreasonable and erroneous.

Held: Till the next date of hearing, no coercive action to be taken against the petitioner for non-payment of the interest amount - Matter to be listed before the Court on 30th September 2019: High Court [para 4, 6]

Matter listed

JUDGEMENT

CM Appl.No. 26115/2019 (Exemption)

1. Exemption allowed, subject to all just exceptions.

WP(C) No. 6055/2019 & CM Appl.No. 26114/2019

2. Mr. Mittal points out that the calculation of the interest payable for delayed payment of GST as determined by the Respondent is erroneous. According to him, interest has been calculated even on the amount constituting the input tax credit which is in fact to be adjusted against the tax liability. He states that on the actual tax liability, interest has been paid by the Petitioner. He further states that against the total tax liability of Rs.3.31 crores the interest liability works out to 8.19 crores which makes it unreasonable and erroneous.

3. Notice. Mr. Harpreet Singh, Advocate accepts notice for the Respondents.

4. Till the next date, no coercive action be taken against the Petitioner for non-payment of the interest amount.

5. List the matter before the Registrar on 5th August, 2019 for completion of pleadings.

6. List the matter before the Court on 30th September, 2019.

