



HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

WPT No.40 of 2021

Singhal Energy Pvt. LTD. **Versus** Commissioner SGST & ors.

08/04/2021	Shri Bhishma Ahluwalia, counsel with Shri Rahul Tamaskar, counsel for the petitioner. Shri Sidhdharth Dubey, GA for the State. Heard. Learned counsel for the petitioner would submit that demand of tax was paid on 19.08.2017, however, the return could not be filed on the basis of that the interest is levied whereas there is no financial/cash loss to the government as it was paid before the due date on 19.08.2017. Therefore, he would submit that under the circumstances, the levy of interest would be completely illegal. Per contra, learned State counsel opposes the argument and would submit that unless the return is filed, the amount cannot be offset and the return has to be verified with the amount of tax paid and because of delay in filing return, the share to the State was received late. Learned State counsel is directed to file reply. Perused the documents. Considering the facts in the meanwhile, the petitioner is directed to deposit 20% of the demand made within a period of three weeks from
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today and on such deposit being made, no coercive steps shall be taken against the petitioner pursuant to the demand of interest/disputed sum.

List it after six weeks.

Certified copy as per rules.

Sd/-

Goutam Bhaduri

Judge

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