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**IN THE HIGH COURT OF DELHI AT NEW DELHI**

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W.P.(C) 5526/2019

M/S R.K. GOYAL STEELS PRIVATE LIMITED THROUGH  
DIRECTYOR MRS. KRISHNA GOYAL ..... Petitioner

Through: Mr. A.K. Babbar & Mr. Bharat  
Kumar Tripathi, Advs.

Versus

PRINCIPAL COMMISSIONER CENTRAL TAX, DELHI  
SOUTH & ORS. .... Respondents

Through: Mr. Akshay Amritanshu, Mr.  
Ashutosh Jain, Mr. Samyak Jain  
& Mr. Divyansh Singh, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MR. JUSTICE AMIT MAHAJAN**

**ORDER**

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**13.03.2023**

1. The petitioner has filed the present petition, *inter alia*, praying as under:

- “(i) To issue a writ of mandamus or any other writ, order or direction so as to direct the respondents to make system workable so that necessary compliance with regard to amendment in Registration Certificate and filing of return be done by petitioner or
- (ii) To order open the portal in peculiar facts and circumstances or direct to the Respondent accept manually amendment application filed regarding deletion of Director and addition of Director and the returns be also allowed to be filed manually and a direction not to take coercive step and Respondents be directed to address the present difficulty being faced by Appellant under Sec. 172 of the CGST Act as the present Petition is within three years of incorporate of CGST Act w.e.f. 01.07.2017;
- (iii) or to allow any other relief as deemed fit by this Court in favour of Petitioner.”

2. It is the petitioner's case that it was unable to file its GST returns on account of technical glitches. This Court had noted the petitioner's difficulty and had passed an interim order dated 09.10.2019, directing that no coercive steps be taken against the petitioner on account of the petitioner not being able to file its returns due to the reasons stated in the said order.

3. This Court is informed that the technical glitches were resolved and the petitioner has since filed its returns.

4. In view of the above, the aforesaid prayers do not survive. However, the learned counsel appearing for the petitioner states that although the returns have been filed, the petitioner is aggrieved by the demand of interest and late payment fees, made by the respondents. He submits that the petitioner cannot be made to pay interest and late payment charges, as it was not responsible for the delay in filing of the returns which was on account of the technical glitches. He also emphasized that the petitioner was constrained to file the present petition as it was unable to file the returns due to technical glitches in the respondent's system.

5. He has also handed over a copy of the communication dated 22.02.2023, informing that a sum of ₹7,45,618/- is payable by the petitioner on account of late payment fee and interest.

6. The learned counsel appearing for the respondents clarifies that the communication dated 22.02.2023 is not a show cause notice. He further points out that the said communication clearly states that if the payment is not made, then a show cause notice will be issued under Sections 73(1)/74(5) of the Central Goods & Services Tax Act, 2017. He states that the said communication is only to ascertain the

mathematical calculation of the amounts stated therein. He fairly concedes that no interest or late payment charges can be levied for the period technical glitches had prevented the petitioner from filing its returns. He, however, states that any delay on part of the petitioner to file the returns after the technical glitches were resolved, would invite payment of interest and also late payments charges.

7. We are of the view that the communication dated 22.02.2023, be considered as a notice for engaging in consultation prior to the issuance of the show cause notice.

8. The petitioner would be afforded the opportunity of hearing on the question whether any interest or the late payment charges as mentioned in the communication dated 22.02.2023 are payable by it. In the event, the respondents consider that there is any delay on part of the petitioner after the technical glitches have been resolved, it would be open for the respondents to issue a show cause notice for the recovery of any amount of interest, or other charges payable by the petitioner, in accordance with law.

9. The petition is disposed of with the aforesaid observations.

**VIBHU BAKHRU, J**

**AMIT MAHAJAN, J**

**MARCH 13, 2023**

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