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

+ **WP(C) No. 6055/2019**

M/s LANDMARK LIFESTYLE Petitioner
Through Mr. J.K.Mittal, Advocate

versus

UNION OF INDIA & ORS. Respondent
Through Mr. Harpreet Singh, Sr. standing
counsel for Revenue

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE ASHA MENON

ORDER

% **27.05.2019**

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.

S.MURALIDHAR, J

ASHA MENON, J

MAY 27, 2019

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