

Dhaval Talati

21 Writ petition against the interest charged by the Revenue department on grounds of “late filing of GSTR 3B” Facts of the case- The petition is filed by the M/s RSB TRANSMISSIONS INDIA LIMITED (Petitioner) against the UNION OF INDIA, against the impugned order demanding the interest on late filing of GSTR 3B. This case deals with the various sections of the GST such as, Sections 39, 47, 49 and 50 of the CGST Act, 2017. The petitioner is claiming that the unfair interest liability has been charged by the revenue department as it has already deposited the amount in Electronic Cash Ledger before filing the GSTR 3B and therefore, the interest penalty imposed by revenue department on ground of late filing of GSTR 3B is unfair.