

2. 21.08.2020 Heard learned counsel for the petitioner and Mr.T.K.Satpathy, learned counsel for Central Excise.

2. The grievance of the petitioner in this Writ Petition is that he is registered under Central Goods and Service Tax having GSTIN No.21AJIPB2032N1ZO. He has filed the returns for the financial year 2017-18, 2018-19 and 2019-20 at belated stage and availed Input Tax Credit at the time of filing GSTR-3B returns, as Works Contractor. The Superintendent, Central GST and Central Excise, Berhampur – opposite party No.3 demanded interest under Section 50 (1) of the C.G.S.T Act, 2017 in respect of the above three financial years for Rs.2,24,487/- on 04.03.2020 on the head that demand of interest is payable on ITC set off. Hence the present Writ Petition.

3. Learned counsel for the petitioner submitted that in the 39th meeting of GST Council held on 14.03.2020 it was decided that interest for delay in payment of GST is to be charged on the Net Cash Tax Liability w.e.f. 01.07.2017 retrospectively but not in the Input Tax Credit. He further submitted that the petitioner has filed a representation before the Superintendent, Central GST and Central Excise, Berhampur – opposite party No.3 on 06.05.2020 under Annexure:3 with a prayer not to charge the interest on the availed Input Tax Credit and to drop the proceeding in view of the decision taken in the 39th meeting of GST Council. However, no action has been taken as yet.

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4. Considering the above, this Court disposes of this Writ Petition with a direction to the Superintendent, Central GST and

Central Excise, Berhampur – opposite party No.3 to dispose of the representation filed by the petitioner on 06.05.2020 under Annexure:3 keeping in view the decision taken in the 39th meeting of GST Council, as expeditiously as possible, preferably within a period of eight weeks from the date of receipt of this order. The decision taken, if any, be communicated to the petitioner.

5. As the lock down period is continuing for COVID-19 learned counsel for the petitioner may utilize the soft copy of this order available in the High Court's website or print thereof at par with the certified copy in the manner prescribed, vide Court's notice No.4587, dated 25.03.2020.

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S.Panda, J.

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K.R.Mohapatra, J.