



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23137 of 2026
and WMP.Nos.25082 & 25083 of 2026**

M/S.BMR Industries Private Limited
Represented by its Director,
Shri. Singannagari Ramachandra Reddy,
No. 12-13, BMR, Anna Salai Road,
Palavakkam, Chennai 600 041.

..Petitioner

Vs

The Assistant Commissioner (ST)
Sholinganallur Assessment Circle
2nd Floor, Room No.218
The Integrated Building For Commercial Taxes
and Registration Department (South Tower)
Nandanam, Chennai 035.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order dated 28.12.2025 in GSTIN 33AACCB9704D1Z3/2021-22 passed by the Respondent and quash the same.

For Petitioner:

Ms. T.V.Muthu Abirami

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Govt. Counsel (Tax)



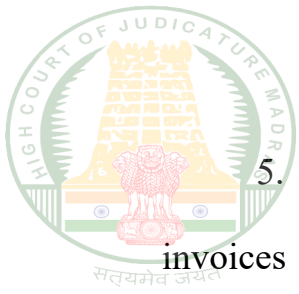
ORDER

Order dated 28.12.2025 is assailed on the ground that tax, interest and penalty were imposed in spite of the outward supplies of the petitioner being fully exempted.

2. Learned counsel for the petitioner submits that proceedings were initiated against the petitioner in respect of alleged wrongful availment of Input Tax Credit (ITC). Upon examining the petitioner's reply stating that ITC was not availed of in view of the outward supplies being exempted from GST, such proceedings were dropped.

3. Learned counsel further contends that the respondent has wrongly resurrected the issue by calling upon the petitioner to establish that the supplies are exempt.

4. In response, Ms. Amirta Poonkodi Dinakaran points out that the exemption is applicable only for goods that fall within tariff items 0306 at Sl.No.22 of Notification no.2/2017– Central Tax (Rate). Therefore, she submits that it was necessary for the petitioner to provide invoices specifying the HSN code of the products. She adds that earlier proceedings relate to alleged wrongful availment of ITC, whereas the present proceedings relate to whether the outward supply is exempt.



5. Learned counsel for the petitioner responds by submitting that such invoices were handed over in course of hearing. She has placed on record sample invoices.

6. On perusal of the sample invoices, it is evident that the HSN code and a description of the goods is contained therein. The petitioner asserts that the entire outward supply is exempt. There is *prima facie* evidence to that effect. Hence, re-consideration is warranted. Towards that end, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, a fresh order shall be issued within a period of three months from the date of receipt of a copy of this order.

7. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

07-07-2026

Index : Yes/No

Neutral Citation : Yes/No

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WP No. 23137 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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