



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 20929 and 20930 of 2026
and WMP Nos.22633 to 22636 of 2026

Tvl.Win Power Engineering Private Limited
(Represented by its Director Mr. T.K. Kumar),
30, Lakshmi Nagar, 3rd Cross Street,
Gerugambakkam, Chennai,
Chengalpattu, Tamil Nadu, 600122

..Petitioner(s) in both
WPs

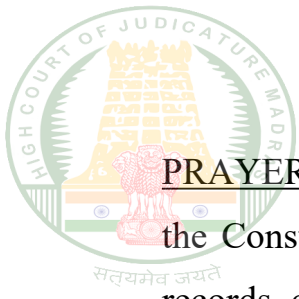
Vs

1. The Assistant Commissioner (ST)(FAC)
Kundrathur Assessment Circle,
STATION. No.4/109, 1st Floor, Bangalore
Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai- 600 123.

2. The Manager
South Indian Bank
Chennai Nungambakkam Branch,
No.1, Sterling Road, Niagara Apartments
Nungambakkam,
Chennai-600034

..Respondent(s) in both
WPs

PRAYER in W.P.No.20929 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, seeking to issue a Writ of Certiorari, to call for the records on the files of the first Respondent herein vide order no. GSTIN-33AABCW6284A1ZK/2021-22 dated 23rd December, 2025 issued along with the summary of the order in GST DRC 07 no. ZD331225362943C dated 23rd December, 2025 for the period between April 2021 to March 2022, quash the same.



PRAYER in W.P.No.20930 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, seeking to issue a Writ of Certiorari, to call for the records on the files of the first Respondent herein vide order no. GSTIN-33AABCW6284A1ZK/2021-22 dated 16th March, 2026 issued along with order of rejection of application for rectification vide ZD3303261339421 dated 16th March 2026 for the period between April 2021 to March 2022 and quash the same.

For Petitioner(s): Mr.S.Vishnupriya
in both WPs

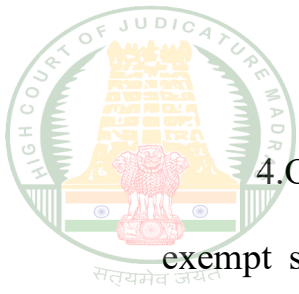
For Respondent(s): Ms. Amirtha Dinakaran
in both WPs Government Counsel (Tax)

COMMON ORDER

Orders dated 23.12.2025 and 16.03.2026 are challenged insofar as it pertains to imposition of tax, penalty and interest on exempt supplies.

2.Adverting to earlier order dated 20.11.2025, learned counsel for the petitioner submits that the same officer concluded therein that the supplies were exempt and that; consequently, the petitioner was required to reverse Input Tax Credit. Having reached the conclusion that the supplies are exempt, learned counsel contends that the same issue cannot be resurrected.

3.In response, Ms.Amirtha, learned Government Counsel, points out that the petitioner could have provided documents to prove that the supplies were exempt in course of proceedings culminating in order dated 20.11.2025.



4. On perusal of order dated 20.11.2025, it is noticeable that the value of exempt supplies recorded therein is Rs.1,51,04,540/-. After concluding that such supplies are exempt, the proper officer has proceeded to record that the input tax credit claimed in relation thereto had already been reversed. Prima facie, it appears that the same issue has been resurrected under order dated 23.12.2025. Hence, reconsideration is warranted.

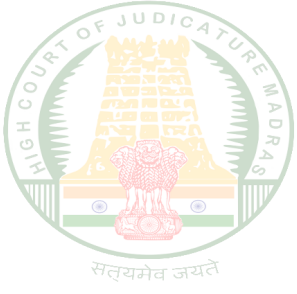
5. Towards that end, the impugned orders dated 23.12.2025 and 16.03.2026 are partly set aside only insofar as imposition of tax, interest and penalty on exempt supply is concerned. As a corollary, the matter is remanded. The Commercial Tax officer/ the 1st respondent is directed to reconsider the matter in light of earlier order dated 20.11.2025 and issue a fresh order within three (3) months from the date of receipt of a copy of this order. As a consequence of the assessment order being set aside, the bank attachment relating thereto is raised.

6. The Writ Petitions stand disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed

13-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

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