



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 23520 & 23551 of 2026
and W.M.P.Nos.25499, 25500, 25523 & 25524 of 2026**

Balajee Transport Company
No 5 1st Bungalow Street
Ekkaduthangal Guindy
Chennai 600 097
Rep. by its Proprietor Amarendra Kumar Nayak

..Petitioner(s)

Vs

The Deputy State Tax Officer 2
Ekkatuthangal Assessment Circle
571, Integrated Building for Commercial taxes and
Registration Department (South Tower)
Room No.306, 3rd Floor,
Nandanam, Chennai-600 035

..Respondent(s)

PRAYER in W.P.No.23520 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari,
Calling for the records of the respondent leading to issuance of impugned order
dated 13.12.2025 vide GSTIN 33ADQPA2496M2Z6 / 2021-22 and quash the
same.

PRAYER in W.P.No.23551 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari,



calling for the records of the respondent leading to issuance of impugned order dated 29.12.2025 vide GSTIN 33ADQPA2496MZ6/2021-22 and quash the same.

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For Petitioner(s):
in both WP's

Mr.S Sathyanarayanan

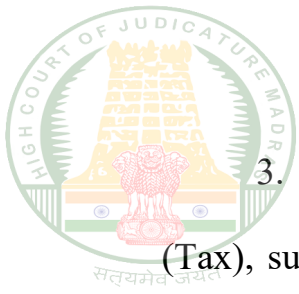
For Respondent(s):
in both WP's

Mr. R. Sethu Prabakaran,
Government Counsel (Tax)

COMMON ORDER

The petitioner is a goods transport agency. These writ petitions have been instituted challenging orders in original on the ground that GST is leviable on RCM basis in relation to services provided by the petitioner. A second ground of challenge is duplication.

2. Adverting to the electronic invoices of the petitioner, learned counsel points out that it is clearly indicated therein that supply is on reverse charge basis. He also points out that the show cause notice reflects complete non application of mind by referring to the filing of an annual return by the petitioner.



3. In response, Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), submits that the petitioner failed to reply to the show cause notice and that the impugned order would not have been issued if the petitioner had provided evidence that services were provided entirely on RCM basis.

4. The petitioner's electronic invoices indicate that the supplies were made on RCM basis. Even the GSTR 3B returns reflect the turnover under other outward supplies, including exempted supplies. The order dated 29.12.2025 deals with the same issues as order dated 13.12.2025. Considering these aspects, re-consideration is warranted. Nonetheless, it is necessary to put the petitioner on terms for the reason that the petitioner failed to reply to the show cause notice and contest the proceedings. Subject to payment of a sum of Rs.25,000/- as costs to the Sankara Nethralaya, Chennai within **two weeks** from the date of receipt of a copy of this order, the impugned order dated 13.12.2025 (corresponding to W.P.No.23520 of 2026) is set aside and the matter is remanded for re-consideration and the impugned order dated 29.12.2025 (corresponding to W.P.No.23551 of 2026) is quashed. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of receipt of a copy of this order. Subject to fulfilment of the above condition, the bank attachment shall stand raised.



5. These writ petitions are disposed of on the above terms. There shall be no order as to costs. Consequently, the connected writ miscellaneous petitions are closed.

10-07-2026

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

The Deputy State Tax Officer 2
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571, Integrated Building for Commercial taxes and
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WP Nos. 23520 & 23551 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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