IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.07.2021

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.7290 of 2021
and
WMP.Nos.7795, 7796 & 7797 of 2021

One 74 Apartment Owners Association
Represented by its Secretary
Having office at One 74 Ceebros,
174 Sathyadev Avenue, MRC Nagar,
Chennai-600 028.

...Petitioner

Vs.

1. Union of India Represented by its Secretary,
   Department of Revenue,
   Ministry of Finance,
   North Block, New Delhi.

2. Principal Chief Commissioner of GST and Central Excise
   26/1, Uthamar Gandhi Rd.,
   Thousand Lights West,
   Nungambakkam, Chennai 600 034.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of certorari calling for the records pertaining to the impugned Circular dated 22.07.2019 bearing Reference No.109/28/2019-GST issued by the 1st Respondent and quash the same.

For Petitioner	:	Mr.R.Vishnu
For Respondents	:	Mr.R.Hemalatha Senior Standing Counsel

O R D E R

In view of my order dated 01.07.2021 in W.P.Nos.5518 &1555 of 2020, 27100 & 30004 of 2019, this writ petition is allowed. In summary, the interpretation of Circular No.109/28/2019-GST to the effect that any contribution above Rs.7,500/- would dis-entitle the Residential Welfare Association (RWA) to exemption, is contrary to the express language of the Entry in question as well as the intention thereof. To clarify, it is only contributions to RWA in excess of Rs.7,500/- that would be taxable under the Goods and Services Tax Act, 2017. Connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(CS-VIII)

// True Copy//

Sub Assistant Registrar

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To

1. Union of India Represented by its Secretary,
   Department of Revenue,
   Ministry of Finance,
   North Block, New Delhi.

2. Principal Chief Commissioner of GST and Central Excise
   26/1, Uthamar Gandhi Rd.,
   Thousand Lights West,
   Nungambakkam, Chennai 600 034.

+1cc to M/s.R.Hemalatha, Advocate, S.R.No.32426

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KSM(CO)
SU(03/09/2021)