IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.07.2021

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THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P. No.14672 of 2021
and WMP Nos.15570 and 15571 of 2021

M/s.Cornerstone School of International Studies Pvt. Ltd.,
rep. by its Managing Director,
Jaishankar Christopher John,
No.36, ECR, Muttukadu,
Tamil Nadu – 603 112. …Petitioner

Vs

1. The Office of Directorate General of GST Intelligence, Chennai Zonal Unit, No.16, 5th Floor, Tower – 2, BSNL Building, Greams Road, Chennai – 600 006.

2. Central Board of Excise and Customs, 815, Nehru Place, Market Road, New Delhi – 100 019.

3. Union of India, rep. by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi – 110 001. …Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus to call for the impugned summons issued by the 1st respondent dated 13.02.2020 in CBIC-DIN-202002DSS200000D56A4 and quash the same as illegal and consequently direct the 1st respondent to exempt the petitioner from the purview of Central Goods and Services Tax Act, 2017.

For Petitioner : Mr.R.Prabhakaran

For Respondents : Mr.Rajnish Pathiyil
Senior Panel Counsel

O R D E R

Mr.Rajnish Pathiyil, learned Senior Panel Counsel accepts notice for the respondents and is armed with instructions to proceed in the matter. Hence, by consent of both sides, this Writ Petition is taken up for final disposal even at the stage of admission.

2. The petitioner claims to be a school and is challenging a notice dated 13.02.2020, issued by the Director General of GST Intelligence. At the outset, the challenge is belated, seeing as this Writ Petition is filed only on 13.07.2021. Moreover, the prayer is for a direction to the first respondent to exempt the petitioner from the purview of the Central Goods and Services Tax Act, 2017. The grant of exemption or otherwise is a matter to be examined by the authorities on the basis of the materials furnished by the entity seeking such exemption and in the light of the applicable provisions.

3. A perusal of the compilation of documents accompanying the affidavit would itself reveal that the petitioner has furnished some particulars and has sought an adjournment thereafter on account of the COVID - 19 pandemic.

4. In such circumstances, it would be appropriate for the petitioner to co-operate with the authorities, furnish the documents sought for and pursue its case before them. Let the authorities take note of the documents, afford the petitioner an opportunity and complete the proceedings in accordance with law.

5. This Writ Petition is dismissed with no order as to costs. Connected Miscellaneous Petitions are also dismissed.

Sd/-

Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

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To

1. The Office of Directorate General of GST Intelligence, Chennai Zonal Unit,
No.16, 5th Floor, Tower - 2,
BSNL Building,Greams Road, Chennai - 600 006.

2. Central Board of Excise and Customs,
815, Nehru Place,
Market Road,
New Delhi - 100 019.

3. The Secretary,
Union of India,
Ministry of Finance, Department of Revenue,
North Block, New Delhi - 110 001.

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GPL(CO)

RGA(26/08/2021)