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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:10.08.2021

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.16565 of 2021

and

WMP. Nos.17538 & 17536 of 2021

M/s.Cornerstone School of
International Studies Pvt. Ltd.
Rep. By its Managing Director,
Mr.Christopher John,
New No.3, Old No.2, 5th Cross Street,
Shastri Nagar, Adayar,
Chennai - 600 020.

... Petitioner

Vs.

1. Union of India, Rep. by Secretary,
Ministry of Finance,
No.136-A, North Block, New Delhi.
2. The Directorate General of GST Intelligence,
Rep. By its Senior Intelligence Officer,
Chennai Zonal Unit,
No.16, 5th Floor, Tower-2,
BSNL Building, Greams Road,
Chennai - 600 006.
3. Superintendent of GST & CE,
Range-IV, Ground Floor,
Tiruvottiyur Division,
Ananda Office Centre,
No.459, Anna Salai, Teynampet,
Chennai - 600 018,
Chennai- North Commissionerate.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorarified Mandamus, to call for the records culminated in the impugned E-mail Communication in OC. No.98 of 2021 dated 03.08.2021 issued by the 3rd respondent and quash the same as llegal, and consequently direct the respondents to determine as to the applicability or otherwise of the Service Tax with respect to



the petitioner school, before seeking to produce the documents repeatedly.

For Petitioner : Mr.R.Prabhakaran
For Respondents : Mr.Rajnish Pathiyil,
Senior Standing Counsel

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O R D E R

This is the second time the petitioner is before this Court within the last six months praying for similar relief both times. In this Writ Petition, the petitioner seeks a Certiorarified Mandamus calling for and quashing E-mail Communication in OC. No.98 of 2021 dated 03.08.2021 issued by the Superintendent of GST & CE, Range-IV arrayed as R3. A direction is also sought to the respondents to determine the applicability or otherwise of Service Tax upon the petitioner School.

2. In W.P. No.14672 of 2021 filed by the petitioner earlier, it had sought the quash of summons issued by the 1st respondent dated 13.02.2020 in CBIC-DIN-202002DSS200000D56A4. The said writ petition has come to be dismissed by me on 16.07.2021 and the following order passed:

'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. Moreover, there is no merit whatsoever in the challenge and the prayer for a direction to the first respondent to exempt the petitioner from the purview of the Central Goods and Services Tax Act, 2017 is not liable to be granted, as the grant of exemption or otherwise is a matter to be examined by the authorities on the basis of the materials to be furnished to them.



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8. This Writ petition is dismissed and connected Miscellaneous Petitions are also dismissed. No costs.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

rkp

To

- 1.The Secretary,
Union of India,Ministry of Finance,
No.136-A, North Block, New Delhi.
- 2.The Senior Intelligence Officer,
Directorate General of GST Intelligence,
Chennai Zonal Unit, No.16, 5th Floor, Tower-2,
BSNL Building, Greams Road, Chennai - 600 006.
- 3.Superintendent of GST & CE,
Range-IV, Ground Floor,
Tiruvottiyur Division,
Ananda Office Centre,
No.459, Anna Salai, Teynampet,
Chennai - 600 018,
Chennai- North Commissionerate.

+1cc to Ms.Rajnish Pathiyil, Advocate Sr No.39574

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and
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KG (CO)
PR (31/08/2021)