



W.P.No.15397 of 2022

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2024

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.15397 of 2022

and

W.M.P.No.14554 of 2022

Tamil Nadu Transmission Corporation Ltd.,
(TANTRANSCO) (a unit of TNEB Ltd)
Rep by its Chief Financial Controller
No.144, Anna Salai,
Chennai – 600 002.

... Petitioner

Vs.

1.The Commissioner of GST & Central Excise,
Chennai North Commissionerate,
Chennai.

2.The Additional Director General of GST
(Intelligence),
Chennai Zonal Unit,
V and VIII Floors, Tower II BSNL Building,
No.16, Greams Road,
Chennai – 600 006.

3.The Tamil Nadu State Appellate Authority,
For Advance Ruling,
Chennai.

... Respondents



W.P.No.15397 of 2022

WEB COPY

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Prohibition, to prohibit the respondents, their subordinate officers from proceeding against the petitioner basing on the Orders passed by the 3rd respondent in Order in Appeal No.AAAR/12/2021(AR) dated 30.03.2021 for the levy of GST, assuming as applicable to the petitioner.

For Petitioner : Mr.M.A.Mudimannan

For Respondents : Mr.J.Vasu
Junior Standing Counsel
for R1
Mr.Rajnish Pathiyil
Senior Panel Counsel
for R2
Mr.R.Siddharth
Government Advocate
for R3

ORDER

Heard the learned counsel for the petitioner, the learned Junior Standing counsel for the first respondent, learned Senior Panel counsel for the second respondent and learned Government Advocate for the third respondent.



W.P.No.15397 of 2022

WEB COPY

2. The learned counsel for the respondents submits that the investigation has been closed by the Central Authority. The learned counsel for the respondents have also filed a copy of communication dated 31.05.2024 bearing reference F.No.DGGI/INV/GST/137/2022-Gr AA issued by the Deputy Director, DGGI, CZU to the Assistant Commissioner (ST), Anna Salai Assessment Circle, Greams Road, Chennai – 06. The content of the same is re-produced below:-

“Meanwhile, TANTRANSCO has informed this office that the State GST department has issued a DRC-01 addressing the same issue. It is seen that the DRC-01 for the period from 2017-2018 to 2019-2020 refers to issues w.r.t:

(i)The non-payment of GST on transfer of capital assets is covered under the headings "Property, plant, and machinery - addition" and "Property, plant, and machinery - disposal."

(ii)The non-payment of GST on various charges collected by TANTRANSCO is covered under the headings "Transmission charges," "Operation & maintenance charges," and "Miscellaneous receipts including liquidated damages recovered."

As the subject under investigation by this office are covered in the DRC-01 issued by the State GST department, this office has decided to close the investigation in accordance with Section 6(2)(b) GST Act 2017.

This information is provided for your information.

This notice is issued with the approval of the Additional Director General, DGGI, Chennai Zonal Unit.”



W.P.No.15397 of 2022

WEB COPY

3. Recording the same, this Writ Petition stands closed. No costs.

Consequently, connected writ miscellaneous petition is also closed.

18.11.2024

Index: Yes/No

Internet: Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

jas

To

1. The Commissioner of GST & Central Excise,
Chennai North Commissionerate,
Chennai.
2. The Additional Director General of GST
(Intelligence),
Chennai Zonal Unit,
V and VIII Floors, Tower II BSNL Building,
No.16, Greaves Road,
Chennai – 600 006.
3. The Tamil Nadu State Appellate Authority,
For Advance Ruling,
Chennai.



WEB COPY



W.P.No.15397 of 2022

C.SARAVANAN, J.

jas

W.P.No.15397 of 2022

and

W.M.P.No.14554 of 2022

18.11.2024