IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.1004 of 2025
and
W.M.P.Nos.1246 & 1249 of 2025

M/s.Tussor Machine Tools India Private Limited,
GSTIN:33AACCT1651R1Z2,
Represented by its Director M.Muralidharan,
SF.No.413/2B3, Sengalipalayam Road,
Thekkalur Village, Avinashi Taluk,
Tirupur 641 654. ... Petitioner

Vs.

The Superintendent of Central Exercise & CGST,
Tirupur V Range,
No.51, Elementary School Road,
Kumar Nagar South,
Tirupur 641 603. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned order bearing reference No.03/2023-SUP-TPR(GST-Adj) dated 31.08.2023 issued by the respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam

For respondent : Mrs.Revathi Manivannan
Standing Counsel

ORDER

The present writ petition is filed challenging the impugned order bearing reference No.03/2023-SUP-TPR(GST-Adj) dated 31.08.2023 issued by the respondent and quash the same.

2. It is submitted by the learned counsel for the petitioner and the learned counsel for the Respondent in unison that the issue involved in this writ petition stands covered by the judgment of the Hon'ble Supreme Court in the case of *Union of India vs. Mohit Minerals Private Limited* reported in *(2022) 92 GST 101 (SC),* which was followed by the Division Bench of this Court in W.P.Nos.10330 of 2019 and etc., batch dated 29.09.2022. The relevant portions of the order is extracted hereunder:

> *"4. Both the learned counsel for the petitioners and the learned counsel for the Revenue confirmed that the issue is no longer res integra and is covered in favour of the petitioners in terms of the decision of the Hon'ble Supreme Court in Union of India vs. Mohit Minerals Private Limited reported in (2022) 92 GST 101 (SC), rendered on 19.05.2022. The relevant portion from the conclusion in the said decision of the Hon'ble Supreme Court is extracted as under:*
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> *"148. (i) xxxx*
> *(ii) xxxx*
> *(iii) The IGST Act and the CGST Act define reverse charge and prescribe the entity that is to be taxed for these purposes.The specification of the recipient - in this case the importer - by Notification 10/2017 is only clarificatory. The Government by notification did not specify a taxable person different recipient prescribed in Section 5(3) of the IGST Act for the purpose of reverse charge."*

5. In view of the above, these Writ Petitions stand allowed. No costs. Consequently, connected W.M.Ps. are closed."

3. In view of the same, the present writ petition is disposed of in terms of the decision in W.P.Nos.10330 of 2019 and etc., batch. No costs. Consequently, the connected miscellaneous petitions are closed.

20.01.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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To
The Superintendent of Central Exercise & CGST,
Tirupur V Range,
No.51, Elementary School Road,
Kumar Nagar South,
Tirupur 641 603.

MOHAMMED SHAFFIQ, J.

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W.P. No.1004 of 2025

20.01.2025