



WEB COPY

W.P.No.10322 of 2



THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
AND
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 10322 of 2018
and
W.M.P.Nos. 12255, 12256 & 21402 of 2018

M/s.Sutherland Global Services Private Limited,
45-A Velachery Main Road,
Vijayanagaram, Chennai – 600 042.

...Petitioner

Vs.

1.Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
North Block, New Dehi – 110 001.

2.Central Board of Excise and Customs,
815, Nehru Place, Market Road,
New Delhi – 110 019.

3.Assistant Commissioner CGST and Central Excise,
Guindy Division, 3rd Floor, EVR Periyar Maligai,
690, Anna Salai, Nandanam,
Chennai – 600 035.

4.Commissioner of CGST and Central Excise,
MHU Complex, V Floor, Anna Salai, Nandanam,
Chennai – 600 035.

...Respondents



PRAYER: This Writ Petition has been filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to quash Para No.2(iv) of Notification 15/2017-CT dated 01.07.2017 which amended Rule 117 of the Central Goods and Service Tax Rules, 2017 to the extent it is contrary to Section 140 of the Central Goods and Service Tax Act, 2017.

For Petitioner : Ms.R.Charulatha
For M/s.Lakshmi Kumaran
For Respondents : Mr.A.P.Srinivas,
Senior Standing Counsel for GST

ORDER

(Order of the Court was made by C.SARAVANAN, J.)

In this Writ Petition the Petitioner has sought to quash Para No.2(iv) of Notification 15/2017-CT dated 01.07.2017 which amended Rule 117 of the Central Goods and Service Tax Rules, 2017 to the extent it is contrary to Section 140 of the Central Goods and Service Tax Act, 2017.

2. It is informed by both the learned counsel for the Petitioner and the Senior Standing Counsel for Respondents that as on date the issue is covered against the Petitioner in terms of the Order dated 16.10.2020 of the Division Bench of this Court in *W.A.No.53 of 2020* in *Assistant*



***Commissioner of CGS and Central Excise and others Vs. Sutherland
Global Services Private Limited and others.***

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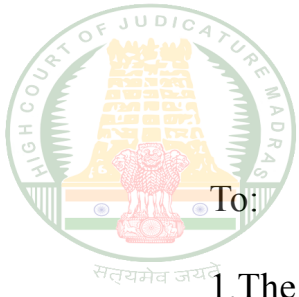
3. We are informed that the issue is now pending before the Hon'ble Supreme Court. However, no interim order has been secured before the Hon'ble Supreme Court in Special Leave Petition (c) No.7780 of 2021.

4. Considering the same we are inclined to follow the Order dated 16.10.2020 passed by the Division Bench of this Court in W.A.No.53 of 2020. It is open for the petitioner to file appropriate appeal before the Hon'ble Supreme Court for being disposed of along with the Special Leave Petition.

5. Accordingly, this Writ Petition stands **dismissed**. No costs. Consequently, the connected miscellaneous petitions are closed.

(S.M.S., J.) (C.S.N., J.)
15.09.2025

dsa
Internet :Yes/No
Index :Yes/No
Neutral Citation :Yes/No



To:

1. The Secretary,
Union of India,
Ministry of Finance,
Department of Revenue,
North Block, New Dehi – 110 001.
2. Central Board of Excise and Customs,
815, Nehru Place, Market Road,
New Delhi – 110 019.
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