



W.P.Nos.7188, 7206, 7210, 7215, 7219, 7221 & 7185 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 14.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.7188, 7206, 7210, 7215, 7219, 7221 & 7185 of 2024
& W.M.P.Nos.8034, 8041, 8052, 8053, 8057, 8059, 8063, 8064, 8066,
8068, 8069 & 8070 of 2024

Birlanu Limited,
43/2, Periyapalayam Road, Kannigaiper Village,
Manjanskarana Post, Uthukottai Taluk,
Thiruvallur, Tamil Nadu - 601102.

(Petitioner name amended vide order dated 24.06.2025 made in
WMP.Nos.23340, 23341, 23344, 23345, 23347 & 23348 of 2025 in
W.P.Nos.7188, 7206, 7210, 7215, 7219, 7221 & 7185 of 2024)

... Petitioner in all W.Ps.,

Vs.

1. Deputy Commissioner (State Tax),
GST-Appeal, Chennai-1,
Papjm Annexe Building, 3rd Floor, Greaves Road,
Chennai - 06.

2. Assistant Commissioner (State Tax),
Madhavaram Assessment Circle,
Survey No.1275/3, Integrated Commercial Taxes Building,
Thiruvallur Division, Room No.104,
1st Floor, Elephant Gate Bridge Road,
Chennai - 600 003.

... Respondents in all W.Ps.,



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Prayer in W.P.No.7188 of 2024:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus directing to quash the impugned order in Appeal dated 26.12.2023 passed by the respondent No.1 in Appeal No.GST/AP/147/2023 for the financial year 2017-18 and the Notice for Recovery dated 15.02.2024 (Reference No.GST/33AAACH2676Q1Z7/2017-18) for the financial year 2017-18 issued by the respondent No.2 and the proceedings thereto rejecting the classification of the Product, i.e., BIRLA AEROCON AAC BLOCKS as fly ash brick/fly ash block classifiable under HSN 6815 and quash and set aside the same with immediate effect and accept the classification of the petitioner of the Product, i.e., BIRLA AEROCON AAC BLOCKS as fly ash brick/fly ash block classifiable under HSN 6815.

Prayer in W.P.No.7206 of 2024:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus directing to quash the impugned order in Appeal dated 26.12.2023 passed by the respondent No.1 in Appeal No.GST/AP/152/2023 for the financial year 2022-23 and the Notice for Recovery dated 15.02.2024 (Reference No.GST/33AAACH2676Q1Z7/2022-23) for the financial year 2022-23 issued by the respondent No.2 and the proceedings thereto rejecting the classification of the Product, i.e., BIRLA AEROCON AAC BLOCKS as



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fly ash brick/fly ash block classifiable under HSN 6815 and quash and set aside the same with immediate effect and accept the classification of the petitioner of the Product, i.e., BIRLA AEROCON AAC BLOCKS as fly ash brick/fly ash block classifiable under HSN 6815.

Prayer in W.P.No.7210 of 2024:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus directing to quash the impugned order in Appeal dated 26.12.2023 passed by the respondent No.1 in Appeal No.GST/AP/149/2023 for the financial year 2019-20 and the Notice for Recovery dated 15.02.2024 (Reference No.GST/33AAACH2676Q1Z7/2019-20) for the financial year 2019-20 issued by the respondent No.2 and the proceedings thereto rejecting the classification of the Product, i.e., BIRLA AEROCON AAC BLOCKS as fly ash brick/fly ash block classifiable under HSN 6815 and quash and set aside the same with immediate effect and accept the classification of the petitioner of the Product, i.e., BIRLA AEROCON AAC BLOCKS as fly ash brick/fly ash block classifiable under HSN 6815.

Prayer in W.P.No.7215 of 2024:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus directing to quash the impugned order in Appeal dated 26.12.2023 passed by the respondent No.1 in Appeal No.GST/AP/148/2023 for the financial year



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2018-19 and the Notice for Recovery dated 15.02.2024 (Reference No.GST/33AAACH2676Q1Z7/2018-19) for the financial year 2018-19 issued by the respondent No.2 and the proceedings thereto rejecting the classification of the Product, i.e., BIRLA AEROCON AAC BLOCKS as fly ash brick/fly ash block classifiable under HSN 6815 and quash and set aside the same with immediate effect and accept the classification of the petitioner of the Product, i.e., BIRLA AEROCON AAC BLOCKS as fly ash brick/fly ash block classifiable under HSN 6815.

Prayer in W.P.No.7219 of 2024:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus directing to quash the impugned order in Appeal dated 26.12.2023 passed by the respondent No.1 in Appeal No.GST/AP/150/2023 for the financial year 2020-21 and the Notice for Recovery dated 15.02.2024 (Reference No.GST/33AAACH2676Q1Z7/2020-21) for the financial year 2020-21 issued by the respondent No.2 and the proceedings thereto rejecting the classification of the Product, i.e., BIRLA AEROCON AAC BLOCKS as fly ash brick/fly ash block classifiable under HSN 6815 and quash and set aside the same with immediate effect and accept the classification of the petitioner of the Product, i.e., BIRLA AEROCON AAC BLOCKS as fly ash brick/fly ash block classifiable under HSN 6815.



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Prayer in W.P.No.7221 of 2024:

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Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus directing to quash the impugned order in Appeal dated 26.12.2023 passed by the respondent No.1 in Appeal No.GST/AP/151/2023 for the financial year 2021-22 and the Notice for Recovery dated 15.02.2024 (Reference No.GST/33AAACH2676Q1Z7/2021-22) for the financial year 2021-22 issued by the respondent No.2 and the proceedings thereto rejecting the classification of the Product, i.e., BIRLA AEROCON AAC BLOCKS as fly ash brick/fly ash block classifiable under HSN 6815 and quash and set aside the same with immediate effect and accept the classification of the petitioner of the Product, i.e., BIRLA AEROCON AAC BLOCKS as fly ash brick/fly ash block classifiable under HSN 6815.

Prayer in W.P.No.7185 of 2024:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the respondent No.2 to release to the petitioner the amount of INR 2 crores, with interest, that has been paid by the petitioner under protest to keep the attachment letter dated 19.02.2024 issued by the respondent No.2 to the Bank, in abeyance, for the financial years 2017-18 to 2022-23.

For Petitioner : Mr.Thriyambak J.Kannan
in all W.P.,



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For Respondents : Mr.V.Prashanth Kiran,
in all W.P., Government Advocate

COMMON ORDER

When the matter is taken up for hearing, learned Government Advocate appearing for the respondents in all these writ petitions submitted that the original assessment orders, which was challenged before the first respondent/appellate authority have been withdrawn by the respondents.

2. In view of the withdrawal of the original assessment orders by the respondents, the orders passed by the first respondent/appellate authority dated 26.12.2023 are set aside.

3. As far as W.P.No.7185 of 2024 is concerned, this Court directs the petitioner to file an appropriate application/petition to release the amount of Rs.2 crores, with interest, which has been paid by the petitioner.



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4. Accordingly, W.P.Nos.7188, 7206, 7210, 7215, 7219 & 7221 of

2024 are allowed and W.P.No.7185 of 2024 is disposed. No costs.

Consequently, connected miscellaneous petitions are closed.

14.07.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

1. Deputy Commissioner (State Tax),
GST-Appeal, Chennai-1,
Papjm Annexe Building, 3rd Floor, Greams Road,
Chennai - 06.

2. Assistant Commissioner (State Tax),
Madhavaram Assessment Circle,
Survey No.1275/3, Integrated Commercial Taxes Building,
Thiruvallur Division, Room No.104,
1st Floor, Elephant Gate Bridge Road,
Chennai - 600 003.



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KRISHNAN RAMASAMY.J.,

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and W.M.P.Nos.8034, 8041, 8052, 8053, 8057, 8059,
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