IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 23.04.2025
Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.14349, 14351, 14354, 14360, 14366, 14371 and 14373 of 2025
and
W.M.P.Nos.16156, 16157, 16159, 16162, 16166, 16167, 16172, 16174, 16180 16181, 16189, 16192 of 2025

MS RAJAN DENTAL INSTITUTE PRIVATE LIMITED
REPRESENTED BY ITS AUTHORIZED SIGNATORY
DR S JIMSON, NO 56 DR RADHAKRISHNAN SALAI
MYLAPORE CHENNAI TAMIL NADU 600 004

...Petitioner in all W.Ps.

Vs

1 THE STATE TAX OFFICER INTELIGENCE
GROUP X CHENGALPATTU INTELLIGENCE
NO 870/2A 1ST FLOOR KANCHEEPURAM HIGH ROAD
THIMMAVARAM CHENGALPATTU 603101

2 THE COMMERCIAL TAX OFFICER CHENNAI SOUTH
NO 870/ 2A 1ST FLOOR KANCHEEPURAM HIGH ROAD
THIMMAVARAM
CHENGALPATTU 603 101

3 THE STATE TAX OFFICER INTELL IGENCE GROUP VII
CHENGALPATTU INTELLIGENCE
NO 870 /2A 1ST FLOOR KANCHEEPURAM HIGH ROAD
THIMMAVARAM CHENGALPATTU 603101

...Respondents in all W.Ps.

Common Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records relating to the order-in-original bearing Ref.No.33AABCD8843L1ZF/2017-18, dated 27.01.2025, 2018-19 dated 29.01.2025, 2019-20 dated 31.01.2025, 2020-21, 2021-22, 2022-23 and 2023-24, all dated 01.02.2025 respectively passed by the first respondent and to quash the same as arbitrary.

For Petitioner in all W.Ps. : Mr.Raghavan Ramabadran

For Respondents in all W.Ps. : Mr.C.Harsha Raj,
Special Government Pleader (T)

COMMON ORDER

Heard Mr.Raghavan Ramabadran, learned counsel appearing for the petitioner and Mr.C.Harsha Raj, learned Special Government Pleader (T) who takes notice on behalf of the respondents. With consent, the main Writ Petitions are taken up for final disposal at the stage of admission itself.

2. The challenge in these Writ Petitions is to the orders-in-original passed by the first respondent dated 27.01.2025, 29.01.2025, 31.01.2025, and 01.02.2025

3. As the issue involved in all these Writ Petition is identical in nature and the parties are also one and the same, the Writ Petitions were taken up together and disposed of vide this Common Order.

4. The learned counsel for the petitioner submitted that though the present Writ Petitions are filed seeking for a larger relief, i.e. seeking to quash the orders-in-original passed by the first respondent, however, seeking rectification of those orders-in-original, the petitioner also filed Petitions and that, the petitioner would be satisfied, if such Rectification Petitions are directed to be disposed of by the first respondent in a time bound manner.

5. The learned Special Government Pleader (T) for the respondents fairly submitted that since the petitioner has confined the prayer, and only seeks for a direction for disposal of the Rectification Petitions filed by the petitioner, this Court may pass orders, as it deems fit.

6. The petitioner is a Company operating a Multi-Speciality Dental Hospital, inter alia, providing dental services to patients. The services supplied by the petitioner is qualified as 'Healthcare Service' , as such, the petitioner is eligible for the exemption benefit in terms of Entry 74 of the Exemption Notification. However, the first respondent passed the impugned orders by invoking Section 74 of the CGST Act, 2017 on the ground that the petitioner has wilfully mis-stated and suppressed the fact of medical and dental services, which fall under SAC 999312 to be exempted supplies of medical and health care services by clinical establishment under SAC 9993, and therefore, the services provided by the petitioner are classifiable as "Dentistry Services, which attracts tax at the rate of 18%.

7. Though the petitioner filed a detailed reply along with supportive documents stating that the petitioner is engaged in providing both taxable as well as exempt supplies; that the petitioner is liable to pay GST at the rate of 18% to the extent of taxable services that are provided by them and is liable to reverse ITC availed for making exempt output supply, and in fact, the petitioner also reported the exempt turnover in the returns filed and also reversed proportionate credit, the first respondent, disregarding the said reply, confirmed the demand by virtue of the impugned orders. Hence, the present Writ Petitions

8. When the matter were taken up for hearing today, though the learned counsel for the petitioner pyramids his arguments assailing the orders-in-original passed by the first respondent dated 27.01.2025, 29.01.2025, 31.01.2025 and 01.02.2025 for the subject assessment years, however, the learned counsel, during the course of arguments, has putforth a suggestion that, the petitioner, apart from filing these Writ Petitions, also filed Petitions under Section 161 of the CGST Act, seeking rectification of the orders-in-original passed by the first respondent, however, said Rectification Petition has not evoked any response, and that, the petitioner would be satisfied, if a direction is issued to the first respondent to dispose of those Rectification Petitions and thus, seeks for appropriate orders in that regard.

9. Thus, considering the fact that the petitioner has now confined their prayer and only sought for a direction towards disposal of the Rectification Petitions filed before the first respondent coupled with the further fact that the learned Special Government Pleader has no objections for the same, this Court is inclined to pass/issue the following orders/directions:-

i) The first respondent is directed to take up the Rectification Petitions filed by the petitioner and dispose of the same in accordance with law as expeditiously as possible, preferably, within a period of four weeks from the date of receipt of a copy of this order.

10. In the result, the Writ Petitions are closed, as no further adjudication is required. No costs. Consequently, connected Miscellaneous Petitions are closed.

23.04.2025

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Index : yes/no
Neutral Citation : yes/no

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Krishnan Ramasamy,J.,

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