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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.11.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 31704 of 2025
and
W.M.P.No. 35500 of 2025

M/s.Sri Kalikambal Transport,
Rep. By its Proprietor,
S.Dineshbabu, S/o. Sugumarbabu,
No.40/83, Avadanam Pappier Road,
Choolai, Chennai 600 112.
GSTIN/ID:33AIZPD6508P1ZL. ...Petitioner

Versus

1. The Deputy State Tax Officer – I,
Choolai Assessment Circle, North-III,
Room No.A-106, 1st Floor PAPJM Annexure Building,
No.1 Greams Road, Chennai 600 006.
2. The Assistant Commissioner (ST),
Choolai Assessment Circle, North-III,
Room No.A-109, 1st Floor PAPJM Annexure Building,
No.1 Greams Road, Chennai – 600 006.

...Respondents

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Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus calling for the records on the file of the first respondent relating to the impugned GSTIN:33AIZPD6508P1ZL order in reference No.ZD331223186951D dated 23.12.2023 and quash the same and declare that the petitioner's transport service for f/Y 2017/2018 are exempt from GST under Notification No.12/2017 dated 28.06.2017.

For Petitioner : Mr.K.Raju

For Respondents : Ms.P.Selvi
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate, who takes notice on behalf of the Respondents.

2. Heard the learned counsel for the petitioner and learned Government Advocate for the respondents.

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3. In this Writ petition, the petitioner has challenged the impugned order dated 23.12.2023 for the assessment year 2017 – 2018. The said impugned order was passed pursuant to the Show Cause Notice in Form DRC – 01 dated 21.08.2023.

4. The learned counsel for the petitioner submitted that the petitioner is entitled to exemption under Serial No.21 - Heading 9965 or Heading 9967 (a) & (d) of Notification No.12 of 2017 - Central Tax (Rate). In this connection, the learned counsel for the petitioner drew the attention of this Court to the order passed for the assessment year 2020-2021 dated 13.02.2025, wherein it has been recorded that the services provided by the petitioner are exempt in terms of the aforesaid notification. However, the learned counsel for the petitioner submits that the matter may be remitted back to the respondent to pass a fresh order in the light of the above mentioned decision.

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5. In the typed set of papers filed before this Court, the petitioner has enclosed a copy of the reply for the assessment year 2024 -2025, which was submitted in response to the Show Cause Notice in Form DRC-01 dated 21.08.2023 for the tax period 2020-2021. In the first bullet point of paragraph I, there is an admission by the petitioner that the petitioner company is engaged in providing comprehensive logistics and transportation services, specializing in the efficient movement of goods across diverse locations. The reply further states that the company offers a range of tailored solutions to meet the needs of various industries, ensuring timely and secure delivery of cargo.

6. The relevant portion of the said reply is reproduced below:

*" **I. Background***

- *The Company is engaged in providing comprehensive logistics and transportation services, specializing in the efficient movement of goods across diverse locations. The company offers a range of tailored solutions to meet the needs of various industries, ensuring timely and secure*

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delivery of cargo. With a fleet of well-maintained vehicles, advanced tracking systems, and a team of experienced professions, the Notice ensures that every client's logistical needs are met with precision and reliability."

7. The order that has been relied upon as part of the said reply has been extracted without referring to the relevant paragraph mentioned above. However, there is an admission that the petitioner is not exclusively engaged in the transportation of agricultural produce, which alone is exempted under the above notification. Although part of the supply of services rendered by the petitioner may fall under the exempted category, the same cannot be extended to cover all the transactions involved in this case.

8. In the light of the above and following the consistent view taken by this Court under similar circumstances, where orders have been quashed and matters remitted back to pass a fresh order on terms subject to such Assessee depositing 75% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different

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view in this case.

9. This writ petition has been filed only on 11.08.2025. Considering the delay in approaching this Court against the impugned order dated 23.12.2023, and therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the first respondent to pass a fresh order, subject to the Petitioner depositing 75% of the disputed tax in cash from the Petitioner's Electronic Cash Ledger within a period of thirty (30) days from the date of receipt of a copy of this order. Subject to the petitioner complying with the above stipulation, all further proceedings shall be kept in abeyance.

10. The properly authenticated documents indicate that the petitioner is exempted to the extent covered under Notification No.12/2017, as mentioned above. Hence, the petitioner shall deposit 75% of the disputed tax in view of the admission recorded in the foregoing paragraph.

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11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 21.08.2023, together with the requisite documents to substantiate the case, by treating the impugned Order dated 23.12.2023 as an addendum to the Show Cause Notice dated 21.08.2023.

12. In case the Petitioner complies with the above stipulations, the Respondents shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

13. It is made clear that bank attachment shall be lifted subject to the

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deposit of 75% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

14. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

15. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

16. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

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Index : Yes/No
Neutral Citation :Yes/No
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To

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C.SARAVANAN, J.

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