BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 29.07.2025

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)Nos.20618 to 20620 of 2025
and
W.M.P(MD)Nos.15957, 15961 &15962 of 2025

W.P.(MD)No.20618 of 2025

M/s.Alan Info Services Private Limited,
Rep. by its Director S.P.Arun ...Petitioner

Vs.

The State Tax Officer,
Palakkarai Assessment Circle,
Commercial Tax Building, Trichy. ...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of CERTIORARI,** calling for the records in the impugned Order GSTIN 33AALCA4171C1Z2/2019-20 dated 28.08.2023 and subsequent rectification order in Ref.No.ZD330325038369C, dated 07.03.2025, issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.J.K.Jayaselan
Government Advocate

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W.P.(MD)No.20619 of 2025

M/s.Alan Info Services Private Limited,
Rep. by its Director S.P.Arun ...Petitioner

Vs.

The State Tax Officer,
Palakkarai Assessment Circle,
Commercial Tax Building, Trichy. ...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of CERTIORARI,** calling for the records in the impugned Order GSTIN 33AALCA4171C1Z2/2020-21, dated 28.08.2023 and subsequent rectification order in Ref.No.ZD330325038319H, dated 07.03.2025, issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.J.K.Jayaselan
Government Advocate

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W.P.(MD)No.20620 of 2025

M/s.Alan Info Services Private Limited,
Rep. by its Director S.P.Arun ...Petitioner

Vs.

The State Tax Officer,
Palakkarai Assessment Circle,
Commercial Tax Building, Trichy. ...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of CERTIORARI,** calling for the records in the impugned Order GSTIN 33AALCA4171C1Z2/2021-22, dated 28.08.2023 and subsequent rectification order in Ref.No.ZD330325038262S, dated 07.03.2025, issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.J.K.Jayaselan
Government Advocate

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COMMON ORDER

The petitioner has challenged the impugned order all dated 28.08.2023, passed by the respondent whereby a demand proposal notices issued in Form GST DRC-01, all dated 21.08.2023, has been confirmed.

2.Notice in Form GST DRC-01, has already proceeded notice in Form GST DRC-01-A, dated 03.07.2023. The petitioner has also replied to the same on 21.07.2023, which has been captured in the impugned order. All though, the petitioner has not replied to the notice in Form GST DRC-01, dated 21.08.2023.

3.The case of the petitioner is that the petitioner is a Government Contractor and the service provided by the petitioner is exempted in terms of Notification No.12/2017, Central Tax(Rate), dated 28.06.2017, and for the same period, that is, assessment year 2019-2020 to 2021-2022. The petitioner has earlier suffered an adverse assessment order dated 01.06.2023, and that the petitioner had subsequently challenged the same before the Appellate Deputy Commissioner(ST), dated 20.03.2024, had dragged the proceedings that the petitioner was not liable to be taxed in view of the notification No.12/2017-CT(Rate), dated 28.06.2017.

4.It is noticed that against the assessment order dated 28.08.2023, the petitioner has also wrongly invoked the jurisdiction beyond a period of limitation under Section 161, before the authorities for rectification of the order dated 28.08.2023, which has now been rejected vide second mentioned impugned order in the writ petition all dated 07.03.2025.

5.A reading of the notice issued in Form GST DRC-01-A, Form GST DRC-01, and the impugned assessment order dated 28.08.2023, indicate that there is a discrepancy between the information that was auto populated in Form

GSTR-2A and in Form GSTR-1 filed by the petitioner and auto populated recording them as Form GSTR-3B.

6.The learned Government Advocate appearing for the respondent would submit that the petitioner case will be considered provided adequate information with supporting documents to substantiate that the petitioner has only provided service to the Government Contractor and not to other private parties and that the petitioner's service was exempted in terms of the notification No.12-2017-Central Tax(Rate), dated 28.06.2017.

7.I have considered the submission made by the learned Counsel appearing for the petitioner and the learned Government Advocate appearing for the respondent and considering the fact that already orders have been passed by the Appellate Deputy Commissioner(ST) on 20.03.2024, vide separate order thereby the petitioners appeals were allowed by the appellate Commissioner for the identical period pursuant to Notification issued in Form GST DRC-01. I am inclined to set aside the impugned orders and remit the matters back to the respondent to redo the exercise. The petitioner shall co-operate with the respondent by giving all the documents to substantiate that the petitioner service was purely only to Government Department and the petitioner shall be entitled to exemption under Notification No.12/2017-CT(Rate)/28.06.2017.

8.In case, if the petitioner is unable to substantiate the same, the respondent may pass appropriate orders and confirm the demand. The said exercise shall be completed within a period of three months from the date of receipt of a copy of this order. It is needless to state that the petitioner shall not to be heard.

9.Accordingly, these Writ Petitions stand disposed of. No costs.

29.07.2025
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NCC : Yes/No
Index : Yes/No
Internet: Yes/No
RJR

To

The State Tax Officer,
Palakkarai Assessment Circle,
Commercial Tax Building, Trichy.

C.SARAVANAN, J.

RJR

W.P.(MD)Nos.20618 to 20620 of 2025
and
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