IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12860 of 2026

and WMP.Nos.14058 and 14059 of 2026

M/s. R.A.R Retail and Infra LLP
Rep. by its Authorized Signatory Ms. Bhuvaneswari
Naidu No. 29/53, GRT Complex, Coats Road,
T.Nagar, Chennai 17

..Petitioner(s)

Vs

1. State Tax Officer
   Group V Inspection, Intelligence I,
   No.1, PAPJM Building (Annex),
   Third Floor, Greams Road,
   Chennai 06
2. State Tax Officer
   Group-1, Intelligence -I No. 1, PAPJM Building
   Annes,Third Floor, Greams Road, Chennai 06
3. State Tax Officer
   Group-X, Intelligence -I No. 1, PAPJM Building
   Annex,Third Floor, Greams Road, Chennai 06

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the 1st Respondent in Impugned Order in GSTIN- 33AATFR1230L1Z2 /2021-22 dated 04.09.2024 and the consequential Rectification Order passed u/s 161 dated 19.01.2026 for the Financial Year 2021-22 and quash the same and pass

For Petitioner(s): Ms.G Vardini Karthick

For Respondent(s): Mr.V.Prashanth Kiran,
Government Advocate

ORDER

Mr.V.Prashanth Kiran, the learned Government Advocate, takes notice on behalf of the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned orders dated 04.09.2025 and 19.01.2026 passed under Section 73 and 161 respectively of the respective GST Enactments. The Section mentioned Order has been passed in response to an application filed on 30.10.2025. The first mentioned order has been passed in response to Show Cause Notice dated 06.06.2024

which was replied by the Petitioner on 31.07.2025. By the impugned Order, demand has been confirmed on the amount reflected in FORM 26AS which would reflect the particulars of the tax deducted at source and credit in favour of the Petitioner.

4. The case of the Petitioner is that the Petitioner had purchased the land from GRK Theaters Private Ltd on 17.11.2021 and sold the land to GRT Hotels and Resorts Private Limited on 09.02.2022.

5. Reading of the impugned Order indicates that the impugned Assessment Order dated 04.09.2024 indicates that the Petitioner had failed to produce the sale deeds in support of the response. As such, the sale of all immovable property are outside the purview of the respective GST Enactments.

6. The Copy of sale deed and the corresponding FORM 26AS filed by the Petitioner *Prima facie* indicates that indeed there was a sale transaction of immovable property and therefore it is outside the purview of the levy of tax under GST.

7. Under these circumstances, the impugned Order dated 04.09.2024, 19.01.2026 passed for the tax period 2021-22 are quashed and the cases are remitted back to the respondent to pass a fresh order on merits.

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

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

08-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Vv

To

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C.SARAVANAN, J.

VV

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