



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 08-06-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 18907 of 2026  
and W.M.P.Nos.20204 & 20205 of 2026**

M/s. Apollo Specialty Hospitals Private Limited  
(Represented by its Director, Rupinder Kaur)  
No.41/42, 53/54, Sathyadev Apartments,  
MRC Nagar, R A Puram, Chennai 600 028.

..Petitioner(s)

Vs

The State Tax Officer  
Mandavelli assessment circle,  
Room No. 423, IV Floor,  
Integrated Building for commercial  
Taxes and Registration Department, Chennai 35

..Respondent(s)

**PRAYER:** Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in Form GST DRC 07 vide Reference No. ZD3311253628668, along with its detailed order vide GSTIN 33AADCN1803G1Z0/2018 - 2019 both dated 20.11.2025 for the tax period Apr 2018 - Mar 2019, quash the same.

For Petitioner(s): Mr.Prasad N.

For Respondent(s): Mr.L.Gokulraj,  
Government Counsel (Tax)

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## ORDER

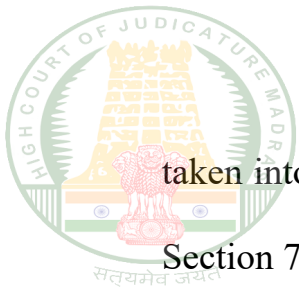
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An assessment order dated 20.11.2025 is assailed *inter alia* on grounds that the petitioner provides an exempted service and that no personal hearing was granted.

2. Learned counsel for the petitioner submits that reply dated 06.06.2025 was issued to the show cause notice from the respondent enclosing documents. He also submits that additional documents were sent to the e-mail ID of the then Tax Officer. Upon the present incumbent assuming office, without reference to such documents and without granting a personal hearing, he submits that the impugned order was issued. He also relies on Board instructions issued under Section 168 of applicable GST statutes to the effect that an exempted service cannot be treated as a taxable service merely on the basis of the break-up provided in an annexure.

3. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice for the respondent.

4. On perusal of the impugned order, it appears that documents provided by the petitioner, including those sent by e-mail to the then Tax Officer, were not



taken into consideration. It also appears that the mandate of sub-section (4) of Section 75 of the applicable GST statutes was not complied with.

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5. For reasons aforesaid, re-consideration is warranted especially in view of the assertion that the petitioner provides an exempted service. In order to enable such re-consideration, the impugned order is set aside and the matter is remanded. After providing a reasonable opportunity to the petitioner, including a personal hearing, a fresh order shall be issued within three months from the date of receipt of a copy of this order.

6. The writ petition is disposed of on the above terms. There shall be no order as to costs. Consequently, the connected writ miscellaneous petitions are closed.

**08-06-2026**

Index: Yes/No  
Speaking/Non-speaking order  
Neutral Citation: Yes/No  
RNA

**To**

The State Tax Officer  
Mandavelli assessment circle,  
Room No. 423, IV Floor,  
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WP No. 18907 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

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