IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 20852 and 20853 of 2026
and WMP Nos. 22490, 22491, 22492 and 22493 of 2026

Mehta Multispeciality Hospitals India Pvt. Ltd.,
Rep by its Director, Sameer Dilip Mehta
No.2, MC Nichols Road, 3rd Lane,
Chetpet, Chennai 600031.

..Petitioner in
both WPs

Vs

1. State Tax Officer
Group-IX Intelligence-I
Chennai 600 006.

2. The Joint Commissioner (ST)
Chennai Intelligence-I,
Chennai 600 006.

..Respondents in
both WPs

W.P.No.20852 of 2026: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the 1st Respondent vide the impugned order issued in Reference No. ZD331225454625F Dated 30.12.2025 in Form GST DRC-07 for 2021-22 and quash the same as being without jurisdiction and authority of law and to direct the 1st Respondent to pass fresh order after hearing the Petitioner.

W.P.No.20853 of 2026: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the 1st Respondent vide the impugned order issued in Reference No. ZD331225453670L dated 30.12.2025 in Form GST DRC-07 for 2018-19 quash the same as being without jurisdiction and authority of law and to direct the 1st Respondent to pass fresh order after hearing the Petitioner.

For Petitioner: Mr.M.Karthikeyan
in both WPs

For Respondents: Mr.R.Sethu Prabakaran,
Government Counsel (Tax)
in both WPs

COMMON ORDER

Both these writ petitions relate to assessment orders issued in contested proceedings.

2. Learned counsel for the petitioner submits that the impugned order in respect of assessment period 2018-2019 travels beyond the show cause notice insofar as reversal of input tax credit is concerned. He also contends that the impugned order is patently erroneous in directing the reversal of input tax credit on the ground that these supplies are exempted.

3. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondents. He submits that a detailed order was issued in respect of both these assessment periods after considering all contentions raised by the petitioner. In fact, he submits that some of the tax proposals were dropped by accepting the contentions of the tax payer in respect thereof.

4. The orders impugned herein were issued on 30.12.2025 and the petitioner has lodged these writ petitions on or about 30.03.2026. On perusal of the orders impugned herein, it is evident that such orders dealt with multiple tax proposals. In respect of each tax proposal, the

petitioner's reply has been taken into consideration and findings have been recorded on the basis of appraisal of evidence. It is also noticeable that some of the tax proposals were dropped.

5. Considering the aforesaid, I am of the view that this is not an appropriate case to be dealt with in exercise of discretionary jurisdiction under Article 226 of the Constitution of India.

6. As noticed earlier, the petitioner approached this Court within the period of limitation and has prosecuted these petitions *bona fide*. Therefore, there is justification for the exclusion of the time taken in prosecuting these writ petitions while computing the period of limitation for lodging statutory appeals. Consequently, if the petitioner presents statutory appeals within fifteen days from the date of receipt of a copy of this order, the appellate authority is directed to receive and dispose of the same on merits without going into the question of limitation. For the avoidance of doubt, it is clarified that the appellate authority shall decide the matter on remand uninfluenced by the observations in this order.

7. The writ petitions are disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

11.06.2026

Index:Yes/No
Neutral Citation: Yes/No
mmi

SENTHILKUMAR RAMAMOORTHY, J.

mmi

To

1. The State Tax Officer
   Group-IX Intelligence-I
   Chennai 600 006.

2. The Joint Commissioner (ST)
   Chennai Intelligence-I,
   Chennai 600 006.

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