IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19856 of 2026
and W.M.P.Nos.21189 & 21190 of 2026

Sri Sai Hearing Solution
Represented by its Proprietor Kevin Russel John,
No. 3205, B - Type, 3rd Main Road,MMDA ,
Mathur , Chennai,Tamil Nadu 600 068.

..Petitioner(s)

Vs

Commercial Tax Officer
manali assessment circle,
Integrated commercial taxes building division,
Room No.101, No.32, Elephant Gate Bridge Road,
Vepery, Chennai - 600003.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records of the respondent vide his order of assessment bearing reference No.ZD331225339805D in GSTIN/33AGDPJ8114B1Z1/2021-2022 dated 22.12.2025 and to quash the same.

For Petitioner(s): Mr.Saravanan G

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

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ORDER

An order dated 22.12.2025 is assailed primarily on the ground that the petitioner's reply stating that the outward supply consisted of exempted goods was not duly taken into consideration.

2. Learned counsel for the petitioner adverts to reply dated 12.11.2025 and Notification No.2/2017 Central Tax (Rate) dated 28.06.2017 to contend that hearing aids are exempted. Because such reply was not duly taken into consideration, learned counsel submits that re-consideration is warranted.

3. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent. He submits that the petitioner's reply contained no specific details regarding the items supplied by the petitioner. He also submits that the burden of proof is on the petitioner since the petitioner is seeking the benefit of an exemption notification.

4. In the reply, the petitioner expressly stated that he supplied hearing aids and other items, which are exempted under Notification No.2/2017. As contended by learned Government Counsel (Tax), no further particulars correlating the supplies with the notification have been provided.

5. Learned counsel for the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand. He has made an endorsement to that effect on the bundle.

6. Subject to the petitioner complying with the condition of remitting 10% of the disputed tax demand, within ***thirty days*** from the date of receipt of a copy of this order, the matter warrants re-consideration. In order to facilitate the same, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within ***three months*** from the date of the petitioner fulfilling the condition of remitting 10% of the disputed tax demand. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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

10-06-2026

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

To

Commercial Tax Officer
Manali assessment circle,
Integrated commercial taxes building division,
Room No.101, No.32, Elephant Gate Bridge Road,
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SENTHILKUMAR RAMAMOORTHY, J.

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