BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 27.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8609 of 2026
and
W.M.P(MD)Nos.6967 and 6968 of 2026

Aravind Eye Hospital
(Run by the Govel Trust)
Represented by Dr. N V Prajna
Secretary of Govel Trust
No.1
Anna Nagar
Madurai-625 020. ... Petitioner

Vs.

The Additional Commissioner,
Office of the Commissioner of GST and Central Excise,
Central Revenue Buildings,
No.4, Lal Bahadur Shastri Road,
Bibikulam,
Madurai-625 002. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI call for the records of Show Cause Notice No. 1/2025 (ST) dated 31.10.2025 issued by the

Respondent and quash the same as arbitrary and illegal or pass any other Writ, order or direction which this Hon'ble Court may deem it fit and proper in the facts and circumstances of the case and thus render justice.

For Petitioner	:Mr.Joseph Prabakar
For Respondent	:Mr.R.Gowrishankar Senior Standing Counsel

ORDER

This writ petition is filed to quash the impugned show cause notice dated 31.10.2025.

2. Heard Mr.Joseph Prabakar, learned counsel appearing for the petitioner and Mr.R.Gowrishankar, learned Senior Standing Counsel, who takes notice on behalf of the respondent.

3. Upon hearing the learned counsel for the petitioner and perusing the material records of the case, it can be seen that in the earlier proceedings, when the Hon'ble Division Bench dealt with the matter in W.A(MD).No.641 of 2019, it was found in favor of the assessee on the ground that the corrigendum had not been issued.

4. The learned counsel for the petitioner pointed out certain facts referred to in the show cause notice, submitting that these refer to notifications under Section 83A. Since, Section 83A itself only came into force in 2025, it cannot be applicable to the present proceedings.

5. The learned counsel for the petitioner further submitted that the very same issue was considered in relation to a different year and concerning the petitioner assessee himself. In those proceedings, the Tribunal had already held that charges for training medical and non-medical personnel cannot be classified as commercial coaching centers. Additionally, the appellant and the MOA hospitals operate under trusts and provide free eye care for a certain percentage of patients. Therefore, such an arrangement should not be treated as commercial in nature and should be considered part of the integrated clinical delivery system.

6. Moreover, the learned counsel for the petitioner contended that when the proceedings are under Section 73 and Section 78 of the Act, the modifications issued under Section 83A should not be relied upon.

7. The learned counsel for the petitioner also relied upon the judgment of the Hon'ble Supreme Court in the case of **Nizam Sugar Factory vs. Collector of Central Excise, A.P** (2006 (197) E.L.T. 465 (S.C.)) and argued that the issue cannot be raised again for a second time.

8. I have carefully considered the submissions made on either side and perused the material records of the case.

9. Earlier, when these proceedings were initiated, the petitioner filed WP(MD).No.6020 of 2018, and this Court had found that the order impugned in the writ petition was liable to be set aside on the ground that the Show Cause Notice had not been issued by the same authority who passed the final order. After this finding, the writ petition was disposed of on the following terms:-

> “3. Since, the respondent authority did not issue the show cause notice, I am of the view that the order impugned in this writ petition is liable to be set aside. The matter is remitted to the file of the respondent who shall issue a fresh show cause notice and after holding an enquiry, pass orders in accordance with law.”

10. The Revenue filed an appeal against the said order dated 29.01.2025 in W.A(MD).No.641 of 2019, even though the Hon'ble Division Bench had, on a different ground, found that a corrigendum had to be issued in favor of the assessee. Paragraph 13 of the order dated 29.01.2025 in W.A(MD).No.641 of 2019 is extracted hereunder for ready reference:-

> “13. At this juncture, we like to point out that besides the observations passed by the learned Single Judge of this Court as indicated above, we also notice that at para 2.11 (Authority to adjudicate) cited supra and hence, whenever there is a change of adjudicating authority, a corrigendum has to be issued. Admittedly, in the present case, no corrigendum was issued as per the circular, dated 10.03.2017, which also goes against the appellant.”

11. After holding as above, the following is the final order that is passed by the Hon'ble Division Bench vide order dated 29.01.2025 in W.A(MD).No.641 of 2019:-

> “15. In view of the above and since the impugned order was set aside only on the technicalities, we are not proposed to delving into details as to whether the alleged service is said to have been

rendered by the respondent to attract the GST or not, which is left open to be decided by the competent authority and hence, we find that there is no positive reason to interfere with the order passed by the learned Single Judge, besides, and also for the non-compliance of the circular dated 10.03.2017 at para 2.11 as cited supra, the order of the learned Single Judge, dated 19.11.2018 in W.P.(MD)No.6020 of 2018, is confirmed, and hence, the writ appeal stands dismissed. No costs. Consequently, connected miscellaneous petition is closed."

12. Thus, it can be seen that the order of the learned Single Judge stands confirmed. The learned Single Judge has mandated that the authorities issue a fresh Show Cause Notice.

13. Under these circumstances, this would not be an appropriate case for this Court to consider the jurisdictional and other issues now raised by the learned counsel for the appellant. Once the order has been issued and the fresh Show Cause Notice is served, it will be open for the petitioner to raise all the questions, including the issue of jurisdiction and other factual aspects, before the authority by way of a suitable explanation. It is for the authority to consider each and every submission made and pass a speaking order in detail.

14. The petitioner is granted liberty to file a reply within two weeks from the date of receipt of the web copy of the order, along with any supporting documents. As and when the reply is filed, it is for the authority to pass final orders in accordance with the law, considering each and every submission raised by the petitioner.

15. The writ petition is disposed of with the above observations and directions. No costs. Consequently, connected miscellaneous petitions are closed.

27.03.2026

NCC:Yes/No
rgm

D.BHARATHA CHAKRAVARTHY, J.

rgm

To

The Additional Commissioner,
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