BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.11934 of 2026
and
W.M.P(MD)No.9051 of 2026

Pichappan Thenappan,
Plot No.143-Jubilee Town,
G.R.Nagar East,
K-Pudur,
Madurai – 625 007. ... Petitioner

vs.

1.The Assistant Commissioner of CGST and Central Excise,
Madurai II Division,
Central Revenue Buildings,
Bibikulam, Madurai – 625 002.

2.The Commissioner of CGST and Central Excise (Appeals) Coimbatore,
Circuit Office at Madurai,
Bibikulam, Madurai – 625 002.

3.The Commissioner,
Hindu Religious and Charitable Endowments Department,
Government of Tamil Nadu,
119-Uthamar Gandhi Road,
Chennai – 600 034.

4.The Joint Commissioner/Executive Officer,
Arulmigu Mariamman Thirukoil,
Samayapuram – 621 112.

5.Administrative Officer,
Arulmigu Sundaramahalinga Swamy Thirukoil,
No.87/27-Agraharam Middle Street,
Watrap,
Virudhunagar. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, calling for the records in respect of impugned order-in-original No.MAD-ST-ASC-166-2022 dated 18.11.2022 in File Number C.No.IV/09/35/2021 ST Adjn vide DIN 20221159XO000000E86F passed by the first respondent and quash the same and remand the case to decide the case afresh.

For Petitioner	: Mr.S.Renganathan
For R – 1	: Mr.R.Gowri Shankar Senior Standing Counsel
For R – 2	: Mr.R.Suresh Kumar Additional Government Pleader
For R – 3	: Mr.M.Sarangan Additional Government Pleader
For R – 4	: Mr.V.Chandrasekaran

ORDER

The writ petition is filed challenging the impugned order in original dated 18.11.2022 passed in File Number C.No.IV/09/35/2021 ST Adjn vide DIN 20221159XO000000E86F.

2.The learned counsel for the petitioner would submit that the petitioner had provided services only to the Hindu Religious and Charitable Endowments Department of the Government of Tamil Nadu and is, therefore, exempt from tax. However, for the reasons mentioned in the affidavit, the petitioner could not effectively use the opportunity and represent its case before the respondent. If an opportunity is given, the petitioner will furnish the necessary particulars to the assessing authority.

3.Per contra, the learned senior standing counsel appearing on behalf of the first respondent would submit that even with regard to the claim of exemption, it is the duty of the assessee to have produce the relevant documents when the opportunity was granted and that the burden of proof lies on the assessee.

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

5.Considering the submission that the petitioner failed to produce the supporting documents evidencing the supply of services to the HR&CE Department, and that the petitioner has ample proof to be placed before the assessing authority, and also considering the reasons for not availing the earlier opportunity, I am of the view that one opportunity can be granted to the petitioner. However, the same will be granted on equitable consideration on condition to deposit 25% of the disputed tax amount. It is submitted that already a sum of Rs.4,23,300/- has been paid.

6.In view thereof, this Writ Petition is allowed on the following terms:

i. The petitioner shall deposit 25% of the disputed tax amount. However, while calculating the same, the sum of Rs.4,23,300/- already paid shall also be taken into account and the petitioner shall calculate the balance and pay the same within a period of four weeks of receiving the web copy of the order.

ii. Upon such deposit, the impugned order dated 18.11.2022 shall stand set aside and the matter shall stand remanded back to the file of the first respondent for fresh consideration.

iii. The petitioner shall appear before the first respondent without fail and file such document and reply in support of its claim and it is for the first respondent to consider the same afresh and pass orders in the manner known to law.

No costs. Consequently, connected Miscellaneous Petition is closed.

22.04.2026

NCC : Yes / No
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To

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and Central Excise,
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D.BHARATHA CHAKRAVARTHY, J.

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