



WEB COPY

WMP No. 26853 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP NO. 3509 OF 2025

AND

WMP No. 26853 of 2025, WMP NO. 3893 OF 2025, WMP NO. 3896 OF 2025, WMP NO. 3886 OF 2025, WMP NO. 3887 OF 2025, WMP NO. 3891 OF 2025, WMP NO. 3895 OF 2025, WMP NO. 3894 OF 2025, WMP NO. 26859 OF 2025, WMP NO. 26879 OF 2025, WMP NO. 3898 OF 2025, WMP NO. 26883 OF 2025, WMP NO. 26849 OF 2025, WMP NO. 26854 OF 2025, WMP NO. 3897 OF 2025, WP NO. 3511 OF 2025, WP NO. 3513 OF 2025, WMP NO. 3892 OF 2025, WP NO. 3515 OF 2025, WP NO. 3516 OF 2025

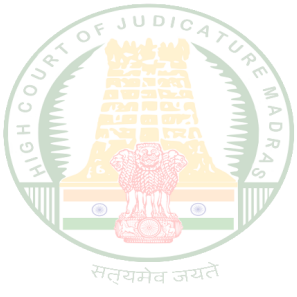
Tvl.Sri Vignesh Pressure Vessels,
Testing Enterprises,
Represented by its Managing Partner,
Mr.L.Mohanarangam,
138-2, Lmr Shopping Arcade,
Salem Road, Namakkal, Tamil Nadu, 637 001.

Petitioner in all W.Ps

Vs

The State Tax Officer,
(also Known As Commercial Tax Officer),
Inspection-III, Salem (intelligence) Division.

Respondent in all W.Ps



WEB COPY

WMP No. 26853 of 2025



In all W.Ps

For Petitioner(s): Mr.K.A.Parthasarathy

For Respondent(s): Mr.V.Prasanth Kiran,
Government Advocate (taxes)

ORDER

Learned counsel for the petitioner would submit that the petitioner is engaged in the transportation services. The issue in the present case pertains to the levy of GST on the goods transports agency and as per the Notification No.13/2017 - Central Tax (Rate) dated 28.06.2017, the person who is receiving the goods is liable to pay the GST. However, the petitioner was issued with show cause notice proposing a demand for the goods transported by them. Though the petitioner filed their reply citing the aforesaid notification and sought further time to produce the relevant documents, the respondent without considering the reply of the petitioner has passed the impugned assessment order dated 13.09.2024.

2.Considering the submissions made by the learned counsel for the petitioner, this Court is of the view that there is no dispute with regard to the



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reverse charge mechanism in the present case. Upon consideration it is also evident that the goods transport agency which provides vehicles for transportation of goods is not liable to pay the tax and only the recipient of service is liable to pay the tax. Though the petitioner filed reply in this regard and sought some more time for producing the relevant documents, the respondent had proceeded to pass the impugned assessment order which is vicious in nature. The respondent instead of finding out whether the tax has been remitted by the recipient of service, has imposed the demand on the petitioner. Hence, there shall be an order of interim stay.

3.Post the matter next week.

02-07-2025

rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

The State Tax Officer,
(also Known As Commercial Tax Officer),
Inspection-III, Salem (Intelligence) Division.



WEB COPY

WMP No. 26853 of 2025



KRISHNAN RAMASAMY J.

rst

W.P.Nos.3509, 3511,
3513, 3515 of 3516 of 2025

02/07/25



WEB COPY

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WEB COPY

WMP No. 26853 of 2025





WEB COPY

WMP No. 26853 of 2025





WEB COPY

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