



WEB COPY

WP No. 10728 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 10728 of 2026
and WMP Nos.11650 & 11657 of 2026**

Fusion Foods and Catering Private Limited,
Rep By Director, Mr.J.Ameer Basha,
No.105, First Floor Left Wing,
Guindy, Saidapet, Anna Salai, Chennai-600 032

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Adyar Assessment Circle,
2nd Floor, Room No.215,
Integrated Building for Commercial Taxes and
Registration Department, (South Tower),
Nandanam, Chennai-600 035

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the Impugned Order in FORM GST DRC - 07 bearing Reference Number ZD331225430512W dated 29.12.2025, passed by the Respondent, to quash the same and pass such other further or other orders as this Honble Court may deem fit in the facts and circumstances of the case and thus render justice.

For Petitioner(s):

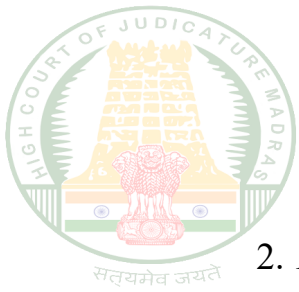
M/s.SHIVA KUMAR G

For Respondent(s):

Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice on behalf of the Respondent and submits that the Respondent intends to file a detailed counter.



2. *Prima facie*, it appears that the amendment to Section 16(1)(b) of the Integrated Goods and Services Tax (IGST) Act, 2017, which incorporated the phrase “for authorized operations” via the Finance Act, 2021 with effect from 01.10.2023 vide Notification No.27/2023-Central Tax dated 31.07.2023 may not apply to the facts of the present case. Furthermore, the issue appears to be covered by the clarification of the Board.

85

F.No. D.12/19/2013-SEZ
Government of India
Ministry of Commerce & Industry
Department of Commerce
(SEZ Section)

Udyog Bhawan, New Delhi
Dated the 2nd January, 2018

To
All Development Commissioners
Special Economic Zone

Subject: - Uniform list of services to be followed in SEZs - Reg.

Sir/Madam

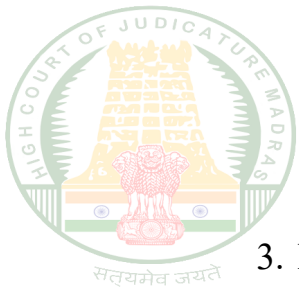
I am directed to refer to this Ministry's letter No. D.12/25/2012-SEZ dated 16th September, 2013 and subsequent letters of even number dated 19th November, 2013, 19th June, 2014 and 9th July, 2014 vide which a list of 66 services which may be permitted by all Unit Approval Committees (UACs) as default authorised services was conveyed (copies enclosed).

2. The BoA was appraised that consequent to implementation of GST Act, some State Government are not extending the benefits of IGST exemption for default services. Since, SEZs are exempt from IGST and the above matter was placed before 80th BoA meeting held on 17th November, 2017. The BoA, after deliberations, approved the reiteration of the default authorized operations as approved, earlier.

Encl: Annexure - List of 66 services.

Yours faithfully,

(Aditya Narayan)
Under Secretary to the Government of India
Tel: 2306 2496
Email: aditya.n@nic.in



3. In view of the above, the Respondent is directed to keep all recovery proceedings in abeyance for a period of four weeks. In the meantime, the Respondent shall file their counter, if any.

4. List the case on 22.04.2026 for filing counter and for further orders.

23-03-2026

GBI

To

The Assistant Commissioner (ST),
Adyar Assessment Circle,
2nd Floor, Room No.215,
Integrated building for commercial Taxes and Registration Department, (south tower),
Nandanam, Chennai-600 035



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C.SARAVANAN, J.

GBI

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