



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.03.2026

WEB COPY

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12183 of 2026

and

W.M.P.No.13282 of 2026

Shri. Mariasamuel Justin
Proprietor of M/s.M.S.R.Trailor Service
No.22/5, 2nd Main Road
MMDA, Mathur
Manali, Chennai-600 068

... Petitioner

Vs.

The Commercial/State Tax Officer
Manali Assessment Circle
No.32, Room No.101
Integrated Comercial Taxes Building
Elephant Gate Bridge Road
Vepery, Chennai-600 003.

..Responent

For Petitioner : Mr.Hari Radhakrishnan

For Respondents : Mr.TNC.Kaushik
Additional Government Pleader



ORDER

WEB COPY

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice on behalf of the respondent. The petitioner appears to have made out a *prima facie* on merits for grant of interim relief as prayed for.

2.The respondent has denied the benefit of Sl. No. 22(b) of Notification No. 12/2017–Central Tax (Rate) dated 28.06.2017. Despite the categorical stand of the petitioner that it is entitled to the benefit under the said notification, the demand of tax has been confirmed on the ground that the petitioner has not provided the required consignment details. Considering the same, there shall be an order of interim stay of the impugned order for a period of four weeks from today.

3.List this case on 29.04.2026 for filing counter and for further orders.

27.03.2026

kp



WEB COPY

To

The Commercial/State Tax Officer
Manali Assessment Circle
No.32, Room No.101
Integrated Commercial Taxes Building
Elephant Gate Bridge Road
Vepery, Chennai-600 003.



WEB COPY



C.SARAVANAN, J.,

kp

W.P.No.12183 of 2026
and
W.M.P.No.13282 of 2026

27.03.2026