

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-07-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos. 25845, 25856, 25860, 25844, 25850, 25852 and 25854 of 2025

and

WMP.Nos. 29057, 29070, 29074, 29054, 29061, 29064 and 29067 of 2025

The Brothers of Holycross
Represented by Brother Sesu Raj
No.3/639, St.Josephs House Kamaraja
Nagar Colony,
Ammamet, Salem 636 014.

Petitioner in all W.P.'s

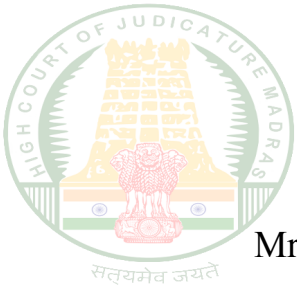
Vs

The State Tax Officer(review)
Salem Intelligence Division, Integrated
C.T.Buildings Iind Floor, Pichards
Road, Hastampatty, Salem-636 007
AND 2 OTHERS

Respondent in all W.P.'s

For Petitioner: Mr.V.Sundareswaran

For Respondents: Mr.C.Harsha Raj,
Special Government Pleader
(Taxes) (R1 and R2)
Mr.K.S.Ramaswamy,
Senior Standing Counsel (R3)

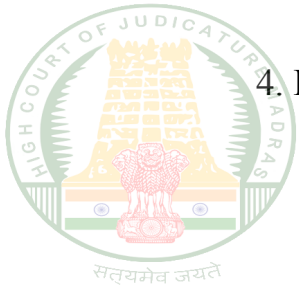


ORDER

Mr.C.Harsha Raj, learned Special Government Pleader (Taxes) takes notice for the respondents 1 and 2. Mr.K.S.Ramaswamy, learned Senior Standing Counsel takes notice for the 3rd respondent. They seek time to get instructions and to file counter.

2. The learned counsel for the petitioner would submit that the petitioner is an Educational Institution and they are exempted from payment of tax, by virtue of Sl.No..66A, Heading 9992 of the Notification No.12/2017- Central Tax (Rate) dated 28.06.2017, for the services provided by them to its students, faculty and staff. But, the 2nd respondent without considering the same has passed the impugned order. He therefore prays for an interim order.

3. Considering the submissions made by the learned counsel for the petitioner, there shall be an order of interim stay.



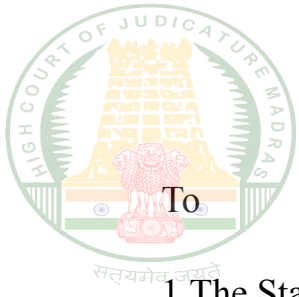
4. Post on 07.08.2025, for filing counter.



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(1/2)

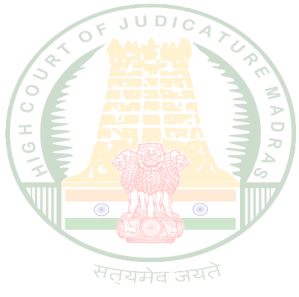


To

1.The State Tax Officer(review)
Salem Intelligence Division, Integrated
C.T.Buildings IInd Floor, Pichards
Road, Hastampatty, Salem-636 007

2.The State Tax Officer Intelligence
Inspection Cell 4 Integrated C.T
Buildings IInd Floor, Pitchards Road,
Hastampatty, Salem 636 007.

3.The Commissioner of GST and
Central Excise,
Salem I Range, Varalakshmi Orchid,
No.106, Ramakrishna Road,
Salem 636 007.



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KRISHNAN RAMASAMY



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