

W.P.(MD) No.8200 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.06.2026

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.8200 of 2026

and

W.M.P(MD)No.6687 of 2026

Tvl. City Union Bank Limited,
Represented by its Executive Director,
V. Ramesh,
No.24-B, Narayana Gandhi Nagar,
Sri Nagar Colony, Kumbakonam,
Thanjavur,
Tamil Nadu - 612 001.

... Petitioner(s)

Vs

1. The Commercial Tax Officer,
Kumbakonam (Town),
Thanjavur, Thiruvarur,
Tamil Nadu - 612 001.
2. The Assistant Commissioner (ST) (FAC),
Kumbakonam (Town) Assessment Circle,
Anna Nagar, Kumbakonam,
Tamil Nadu - 612 001.

... Respondent(s)

For Petitioner(s):

Mr.R.Sandeep Bagmar

For Respondents:

Mr.R.Parthiban
Government Standing Counsel



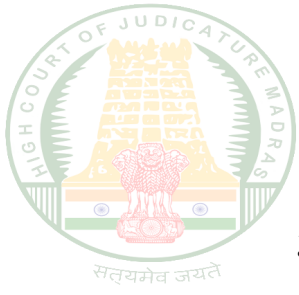
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Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI, to call for the records in impugned order bearing reference No.ZD331225464830I dated 31.12.2025 for the financial year 2021-2022 on the file of the 1st respondent, along with detailed order No.GSTIN - 33AAACC1287E2Z3/2021-22 dated 31.12.2025 issued under section 73 of the CGST Act on the file of the 2nd respondent and quash the same.

ORDER

An interim order has already been granted by this Court and has been extended from time to time.

2. Considering the fact that the bank guarantee furnished by the petitioner to its customers has already been subjected to GST, and the applicable tax has been duly paid by the petitioner and since it appears that the respondents have invoked Rule 28(2) of the CGST Rules by treating the said bank guarantees as corporate guarantees and sought to levy GST at 1% of the total value of the bank guarantees furnished by the petitioner, I am of the view that the petitioner has made out a *prima facie* case on merits. Accordingly, the interim order granted earlier by this Court is made absolute and shall continue until further orders.



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3. The respondents are directed to file their counter affidavit in the main writ petition.

4. Post the matter on **13.07.2026**.

29.06.2026

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To

1. The Commercial Tax Officer,
Kumbakonam (Town),
Thanjavur, Thiruvarur,
Tamil Nadu - 612 001.
2. The Assistant Commissioner (ST) (FAC),
Kumbakonam (Town) Assessment Circle,
Anna Nagar, Kumbakonam,
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C.SARAVANAN, J.

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