



W.P. Nos.9952 and 9956 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.04.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.9952 and 9956 of 2022

and

W.M.P.Nos.9675 and 9679 of 2022

Inox Air Products Private Limited

66-1A1B2B1B1A1A2,

Manali Express Highway, Sathangadu,

Tiruvallur, Tamil Nadu 600 068.

Represented by its Regional Business Head South

.. Petitioner in
both W.P.'s

Vs.

1. Union of India, through Secretary (Revenue),
Department of Revenue, Ministry of Finance,
North Block, New Delhi 110 001.

2. State of Tamil Nadu, through
Secretary (Revenue), Department of Revenue,
Namakkal Kavignar Maaligai,
Fort St. George, Chennai 600 009.

3. Appellate Authority for Advance Ruling, Tamil Nadu,
Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road, Chennai 600 003.



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4. Commissionerate-Chennai North,
Thiruvottriyur Division,
Range V, Ananda Office Centre, No.459,
Anna Salai, Teynampet, Chennai 600 018.

.. Respondents in
both W.P's

PRAYER in W.P.No.9952 of 2022: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the Impugned Order passed in Appeal No.AAAR/22/2021 and dated 02.12.2021 passed by the 3rd respondent and quash the same.

PRAYER in W.P.No.9956 of 2022: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Declaration, declaring that the petitioner is entitled to avail Input Tax Credit of the GST charged by India Pistons Ltd. For the transfer of leasehold rights in favour of the petitioner.

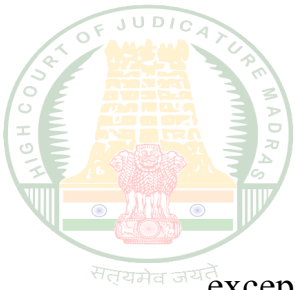
For Petitioner(s) : Mr.Naresh Tacker
in both W.P's for Mr.Karthik Sundaram

For R1 and R4 : Mr.K.S.Ramaswamy
in both W.P's Senior Standing Counsel

For R2 and R3 : Mr.C.Harsha Raj
in both W.P's Special Government Pleader

COMMON ORDER

After submitting for a brief while, this Court found that there are two limbs to the argument viz., whether the plant and machinery which has been installed would constitute movable or immovable property and secondly, assuming that it is immovable property, it would fall within the



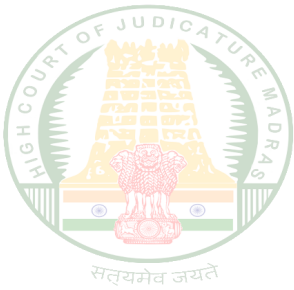
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exception to Section 17(5) d of the GST Act. The Appellate Advance Ruling authority after coming to a conclusion that this would constitute an immovable property while dealing with the second limb does not appear to have assigned reasons.

2. On this being pointed the learned counsel for the petitioner as well as the respondent would submit that the matter could be remanded back for de novo consideration.

3. In view thereof, it is open to the petitioner to file additional submissions if any and the Appellate Advance Ruling Authority would consider and pass orders after affording the petitioner a reasonable opportunity of hearing as expeditiously as possible not more than 6 months from the date of receipt of a copy of this order. It is made clear that this Court has not expressed any views with regard to the merits of the representation, it is open to the concerned respondent to consider the representation on its own merits and in accordance with law.



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4. Accordingly, these writ petitions stand disposed of. No costs.

Consequently, connected miscellaneous petitions are closed.

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Speaking (or) Non Speaking Order

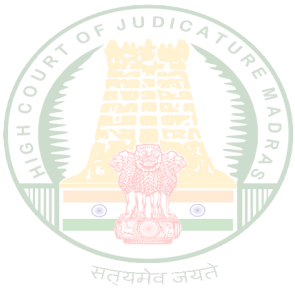
Index:Yes/No

Neutral Citation: Yes/No

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To:

1. Union of India, through Secretary (Revenue),
Department of Revenue, Ministry of Finance,
North Block, New Delhi 110 001.
2. State of Tamil Nadu, through
Secretary (Revenue), Department of Revenue,
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MOHAMMED SHAFFIQ, J.

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