



IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Special Original Jurisdiction)

Thursday, the First day of August Two Thousand Twenty Four

PRESENT

THE HON'BLE DR.JUSTICE ANITA SUMANTH

WP.NO.22132 OF 2024

AND WMP.NO.24127 OF 2024

M/S.ZOHO CORPORATION PRIVATE LIMITED, ESTANCIA IT PARK SEZ.
PLOT NO.140, 151,VALLANCHERI VILLAGE,
CHENGALPATTU-603 202
REP.BY ITS AUTHORISED SIGNATORY,
MR.BALAJI.H

[PETITIONER IN BOTH THE PETITIONS]

Vs

1 THE UNION OF INDIA
THROUGH THE DEPARTMENT OF
COMMERCE (SEZ DIVISION),
MINISTRY OF COMMERCE AND INDUSTRY,
VANJIYA BHAWAN, NEW DELHI 110 011, INDIA

[RESPONDENTS IN BOTH THE PETITIONS]

2 THE DEVELOPMENT COMMISSIONER
OFFICE OF THE DEVELOPMENT COMMISSIONER,
MEPZ SPECIAL ECONOMIC ZONE, G.S.T ROAD,
NEAR CORPORATION BANK, RAILWAY COLONY,
CHROMPET, CHENNAI, TAMILNADU-600 047

3 THE SPECIFIED OFFICER
OFFICE OF THE DEVELOPMENT COMMISSIONER,
MEPZ SPECIAL ECONOMIC ZONE, G.S.T ROAD,
NEAR CORPORATION BANK, RAILWAY COLONY,
CHROMPET, CHENNAI, TAMILNADU- 600 047



4 THE AUTHORISED OFFICER
ESTANCIA IT PARK SEZ, PLOT NO.140,151,
VALLANCHERI VILLAGE,
CHENGALPATTU-603 202

Writ Petition under Article 226 of the Constitution of India praying that in the circumstances stated therein and in the respective affidavits filed therewith the High Court will be pleased to issue a Writ of Certiorari or any other appropriate Writ, Order or Direction, in the nature of Writ, calling for the records relating to the Impugned Institution No.01/2024(SO-MEPZ) dated 02.07.2024 issued by the 3rd respondent and quash the same (WP.NO.22132/2024) and;

ii) To stay the operation of and all further proceedings pursuant to impugned Institution No.1/2024 (SO-MEPZ) dated 02.07.2024 issued by the 3rd Respondent, (WMP.NO.24127/2024) pending disposal of the above WP.NO.22132/2024.

Order : This petition and Miscellaneous Petition coming on this day for hearing upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of M/S.LAKSHMI KUMARAN AND SRIDHARAN ATTORNEYS, Advocate for the petitioner in both the petitions, the court made the following order:-



Notice through Court as well as privately to respondents, returnable 30.08.2024. Proof of service be placed on file.

2. The petitioner challenges Instruction No.1/2024 (SO-MEZ) dated 02.07.2024. That Instruction touches on the contents of the default list of Input Services for authorized operations under SEZ. The uniform list of services to be followed in SEZ was the subject matter of Instruction No.79, issued in F.No.D.12/19/2013-SEZ, by the SEZ Division, Government of India, Ministry of Commerce & Industry as early as on 19.11.2013. This Instruction contains a list of 58 services in the annexure, where 'General insurance business services' figures at S.No.26.

3. The applicability of that Instruction has been continuing post the Goods and Services Tax era by way of a Notification issued by the same authority on 02.01.2018.

4. To be noted, there is a specific stipulation in Paragraph 4 of Instruction No.79 to the effect that Development Commissioners or Unit Approval Committees may expand the list to facilitate units/developers in their respective zones.

5. While this is so, the Specified Officer of MEPZ-Chennai had, vide impugned Instruction unilaterally proceeded to remove General Insurance services from the purview of default list of input services.



6. Prima facie and insofar as the Instruction, based on which the list of input services has been notified, is issued by the Government of India, the assumption of jurisdiction by a Specified Officer/R3 to amend the same, is itself suspect.

7. That apart, in light of the specific stipulation in Instruction No.79 that the Development Commissioner is vested with the power only to expand the list of services, the act of curtailing the list by removal of General insurance services from the ambit of the default list services, also appears contrary to the parent Instruction, being Instruction No.79.

8. In light of the aforesaid, there shall be a stay of operation of the impugned Instruction until further orders.

9. List on 30.08.2024. Written instructions/counter by then with an advance copy served upon the petitioner.

-sd/-

01/08/2024

/ TRUE COPY /

For *R. Ramani* *06/08/2024*

Sub-Assistant Registrar (Statistics / C.S.)
High Court, Madras - 600 104.



TO

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THROUGH THE DEPARTMENT OF
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C.C. to M/S.LAKSHMI KUMARAN AND SRIDHARAN ATTORNEYS,
Advocate SR.NO.6167

Order
in
WP.NO.22132 OF 2024

AND WMP.NO.24127 OF 2024

Date :01/08/2024

Madras High Court is issuing certified
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HIGH COURT OF JUDICATURE	
MADRAS	
S. R. No.....	6167
Carbon Copy application made.....	01/08/24
Application Returned.....	200
Application Represented.....	200
Copy made ready.....	06/08/24
Copy delivered.....	07/08/24
 07/08/24	 Section Officer C.C.C. Section