



W.P.No.22132 of 2024
and WMP.Nos.24126 & 24127 of 2024

Dr.ANITA SUMANTH,J.

WEB COPY

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.



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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.

01.08.2024

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Note: Issue a copy of this order on or before 05.08.2024.

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