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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.08.2024

CORAM:

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

WP.No.18575 of 2024
and
WMP.Nos.20363 and 20568 of 2024

M/s. Studio Green,
Rep by Shri. K.E.Gnanavel Raja
S/o.Shri.Eswaran, Partner,
Old No.77/4, New No.21/4,
31st Cross Street,
Besant Nagar, Chennai- 600 090. Petitioner

...Vs...

1. The Joint Commissioner of State Tax
   Intelligence-I,
   No.1, PAP JM Buildings,
   Greams Road,
   Chennai-600 006.

2. The Deputy Commissioner (ST),
   Central-III,
   No.1, PAPJM Buildings,
   Greams Road, Thousand Lights,
   Chennai 600 006.

3. Assistant Commissioner (ST),
   Intelligence-I,
   No.1, PAPJM Buildings,

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Greams Road, Thousand Lights,
Chennai- 600 006.

4. State Tax Officer,
Intelligence
Greams Road, Thousand Lights,
Chennai 600 006.

5. Union of India
Ministry of Finance,
Rep. by its Secretary,
North block,
New Delhi-110001.

6. State of Tamil Nadu
Through Secretary to Government
Commercial Taxes Department,
St. Fort George, Secretariat,
Chennai- 600 009.

7. Central Board of Indirect Taxes and Customs,
GST Policy Wing, rep by its Commissioner,
Building 8 bhikaji Palace,
New Delhi-66. . Respondents

Prayer:- This Writ Petition is filed, under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for the records relating to the order dated 30.12.2023 against GSTIN33ABSFS6433Q1ZB for the Tax Period 2017-18 by the 3rd Respondent and quash the same.

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For Petitioner : Dr.M.Manimaran

For Respondents : Mr.C.Harsha Raj
Additional Government Pleader

O R D E R

This Writ Petition has been filed the order dated 30.12.2023 passed by the 3rd Respondent in GSTIN33ABSFS6433Q1ZB for the Tax Period 2017 .

2. The learned counsel appearing for the Petitioner while assailing the order dated 30.12.2023, impugned herein, would submit that the Show Cause was issued to the Petitioner on 27.09.2023, in respect of the Assessment Year 2017-2018 and therefore the Assessment should be completed on or before 07.02.2023, however, due to Covid-19, Pandemic, the 5th Respondent have extended the time limit from 07.02.2023 to 30.09.2023, vide Notification No.13/2022 dated 05.07.2022 and in view of the said Notification the assessment should be completed on or before 30.09.2023. He further submitted that again the 5th Respondent, by way of Notification No.09/2023, dated 31.03.2023 extended the time limit for the Assessment Year 2017-2018 till December 2023, pursuant to which the 3rd Respondent has passed an Assessment Order only on 30.12.2023,

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which is not sustainable, as the 2nd extension of time from 30.09.2023 to 31.12.2023 runs beyond the mandate of Section 168A of the Central Goods and Services Tax Act, 2017 and prays to set aside the impugned assessment order.

2. Learned Additional Government Pleader (Taxes) appearing for the Respondents submitted that in the present case final assessment order passed on 30.12.2023, after the issuance of Notification No.9/2023 dated 31.03.2023 and the if the said Notification runs beyond the mandate of Section 168A of the Central Goods and Services Tax Act, 2017, the Petitioner ought to have challenged the same, instead of doing so, the Petitioner has challenged the Assessment Order. Since,the Notification dated 31.03.2023 was not challenged the 3rd Respondent have rightly passed the impugned assessment order dated 31.12.2023. Therefore, he prays to dismiss this Writ Petition.

3. I have given due consideration on the submissions made by the learned counsel for the Petitioner as well as the Respondents and perused the materials available on record.

4. What was challenged before this Court is the impugned order

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passed by the 3rd Respondent dated 30.12.2023 which pertains to the Assessment Year 2017-2018. The Respondent ought to have completed the assessment on or before 31.09.2023. Since the time was extended till 31.12.2023, for completing the assessment by way of Notification No.9/2023 dated 31.03.2023, the 3rd Respondent has passed the Assessment Order on 30.12.2023. If the Petitioner finds that the Notification dated 30.03.2023 is not in accordance with law, he ought to have challenged the same. As long as the notification was not challenged by the Petitioner, the same would apply for the case of the Petitioner.

5. In view of the above, this Writ Petition is devoid of merits and the same is liable to be dismissed.

Accordingly, this Petition stands dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

06.08.2024

Index:Yes/No
Web:Yes/No
Speaking/Non Speaking
Neutral Citation: Yes/No
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KRISHNAN RAMASAMY, J.

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W.P.No.18575 of 2024
and
W.M.P.Nos.20363 & 20368 of 2024

Krishnan Ramasamy, J.

This matter has been listed under the caption “For Being Mentioned” at the instance of the learned counsel for the petitioner.

2. Heard both sides.

3. After hearing the submissions made by the learned counsel on either side, this Court feels that no further clarification is required in this Writ Petition.

23.08.2024

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