**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 30.07.2025**

**Coram**

**THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY**

**W.P.Nos.17021, 17024 & 33603 of 2024**
**and 5579 & 20451 of 2025**
**and**
**W.M.P.Nos.18760, 18763 & 36394 of 2024**
**and 6162, 6163 & 23072 of 2025**

**W.P.No.17021 of 2024**
Power Builders
A Partnership Firm
Represented by its Authorised Signatory
N.Vengatasubramanian
No.57/27, Ellai Amman Coloney,
Teynampet, Chennai - 600 018. ...Petitioner

Vs.

1.Superintendent of GST and
Central Excise Range- I, Mylapore Division
Chennai North Commissionerate,
GST Bhawan - Annex Building,
7th Floor, No.26/1,
Mahama Gandhi Road,
Nungambakkam, Chennai - 600 034.

2.The Union of India,
Represented by its Director
Department of Revenue,
Ministry of Finance,
North Block, New Delhi - 110 001. ... Respondents

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, to call for the records on the file of the first respondent in impugned order-in-original No.04/2024-GST-Range-I-Myl dated 27.03.2024 passed for the financial year 2018-19 and quash the same as illegal, arbitrary, contrary to the provisions of the Central Goods and Services Tax Act 2017, barred by limitation and violative of principles natural justice.

For Petitioner : Mr.P.Arumugam
for Mr.B.Sivaraman

For Respondents : Mr.T.Ramesh Kutty
Senior Standing Counsel

**W.P.No.17024 of 2024**

Power Builders
A Partnership Firm
Represented by its Authorised Signatory
N.Vengatasubramanian
No.57/27, Ellai Amman Coloney,
Teynampet, Chennai - 600 018. ...Petitioner

Vs.

1.Superintendent of GST and
Central Excise Range- I, Mylapore Division
Chennai North Commissionerate,
GST Bhawan - Annex Building,
7th Floor, No.26/1,
Mahama Gandhi Road,
Nungambakkam, Chennai - 600 034.

2.The Union of India,
Represented by its Director
Department of Revenue,
Ministry of Finance,
North Block, New Delhi - 110 001. ... Respondents

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, to call for the records on the file of the second respondent in impugned Notification No.56/2023 – Central Tax dated 28.12.2023 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Central Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

For Petitioner : Mr.P.Arumugam
for Mr.B.Sivaraman

For Respondents : Mr.T.Ramesh Kutty
Senior Standing Counsel

**W.P.No.33603 of 2024**

M/s.Pleasant Exports India LLP,
3rd Floor, Room No.1, Old No.1,
Lalitha Sadan, Ramachandra Road,
Mylapore, Chennai - 600 004. ...Petitioner

Vs.

Assistant Commissioner of GST
and Central Excise Mylapore Division,
Chennai North Commissionerate,
7th Floor, Annexe Building,
No.26/1, Mahatma Gandhi Road,
Chennai - 600 034. ... Respondent

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, to call for the records of the respondent culminating in Order in Original No.33/2024 (GST)-Myl dated 26.07.2024 and quash the same.

For Petitioner : Ms.L.Maithili

| | | |
|---|---|---|
| For Respondent | : | Mr.Sai Srujan Tayi<br>Senior Panel Counsel<br>and<br>Ms.Pooja Jain<br>Junior Panel Counsel |

**W.P.No.5579 of 2025**

Tvl.Southern Finserve (P) Ltd.,
Represented by Director T.S.Narayanaswamy,
No.199, North Usman Road,
T.Nagar, Chennai,
Tamil Nadu - 600 017. ...Petitioner

Vs.

Deputy State Tax Officer II
Pondy Bazaar Assessment Circle,
No.46, 2nd Floor,
Mylapore Taluk Office,
Greeways Road,
Chennai - 600 028. ... Respondent

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, to call for the records in Order bearing No.GSTIN/33AAGCS2637G1ZI/2019-20 dated 16.08.2024 passed by the respondent and quash the same as arbitrary and illegal.

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|---|---|---|
| For Petitioner | : | Mr.Joseph Prabakar |
| For Respondent | : | Mr.V.Prashanth Kiran<br>Government Advocate (Tax) |

**W.P.No.20451 of 2025**

M/s.Pleasant Foods Pvt. Ltd.,
No.125, Cholavaram Road,
Orakkadu Village,
Tiruvallur, Tamil Nadu - 600 067. ...Petitioner

Vs.

Assistant Commissioner (ST),
Cholavaram Assessment Circle,
Integrated Commercial Taxes Building,
Elephant Gate, Wall Tax Road,
Chennai - 600 003. ... Respondent

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, to call for the records of the respondent culminating in the impugned order bearing Ref. No.ZD330424056537D dated 06.04.2024 passed in Form GST DRC 07 and quash the same.

For Petitioner : Ms.L.Maithili

For Respondent : Mr.C.Harsha Raj
Special Government Pleader (Tax)

***COMMON ORDER***

These Writ petitions have been filed by the petitioners challenging the validity of Notification No.56/2023 issued by the GST Council.

**2**. As the issue involved in all these Writ Petitions, is identical in nature and the relief sought thereunder, is interconnected, these Writ Petitions are being disposed of *vide* this Common Order.

**3**. When these Writ Petitions are taken up for hearing, the respective learned counsel for the petitioner and learned counsel for the respondent, would submit that the issue involved in the present Writ Petitions has already decided *vide* the common order of this Court, dated 12.06.2025 passed in W.P.Nos.17184 of 2024, etc., batch, wherein, this Court has categorically held in paragraphs 9 to 12 as under:

> *"i) The authorities under the CGST Act shall have the benefit of exclusion of the period 15.03.2020 to 28.02.2022, while reckoning limitation under sub section (2) and (10) to Section 73 of CGST Act, in terms of the of the Supreme Court dated 10.01.2022 passed under Article 142 of the Constitution.*
>
> *ii) Notification Nos.9 and 56 of 2023 stands vitiated and illegal for the following reasons:*
>
> > *a) It results in diminishing / curtailing the limitation which was otherwise available in view of the order of the Hon'ble Supreme Court under Article 142 of Constitution, and thus contrary to the object of Section 168A of CGST Act.*
> >
> > *b) It proceeds on an erroneous assumption of the limitation available and a misconception as to the scope and effect of the order of Hon'ble Supreme Court under Article 142 of Constitution. The impugned notification made on an erroneous assumption of the position in law is unsustainable on the ground of being arbitrary.*
> >
> > *c) The impugned notification results in extinguishing vested right of action with the*

*authorities under CGST Act by diminishing the limitation thus suffers from the vice of arbitrariness.*

*d) The impugned notification is issued on the basis of recommendation made without examining relevant materials discussed supra and thus stands vitiated.*

*e) In addition to the above reasons, impugned notification No.56/2023 is made even prior to the recommendations of the GST Council, failure to comply with the statutory mandate renders the notification illegal.*

*f) The impugned notification no.56/2023 is issued on the basis of the recommendations of GIC which cannot be a substitute for GST Council and thus stands vitiated.*

*11. There are issues relating to violation of principles of natural justice, lack of jurisdiction, errors apparent on the face of record etc. These are questions which will have to be re examined by the assessing authority inasmuch as the thrust of the petitioner's submissions before this Court as well as before the authorities has been primarily on the jurisdiction in view of the challenge to the validity of the notification.*

*12. In light of the present order, this Court is inclined to remand all the matters back to the assessing authority for passing orders afresh:*

*i. In case challenge is to the order of assessment/adjudication, petitioners shall treat the impugned orders as show cause notice and submit their objections within a period of 8 weeks from the date of uploading of the Web Copy of this order and the authorities shall proceed to pass orders afresh after affording the petitioners an opportunity of hearing.*

*ii. In case the challenge is to the notice it is open to the petitioner to submit their objections within a period of 8 weeks from the date of uploading of the Web Copy of this order and the authorities shall proceed to pass orders afresh after affording the petitioners an opportunity of hearing.*

*13. Accordingly, the writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed. "*

**4**. Therefore, considering the submissions made by the learned counsel for the petitioner and by following the aforesaid order dated 12.06.2025 passed by this Court in W.P.Nos.17184 of 2024, etc., batch, this Court holds that the impugned Notification No.56/2023 stands vitiated and illegal. In such case, all the impugned orders are liable to be set aside.

**5**. Accordingly, this Court pass the following orders:

i) The impugned Notification No.56/2023 dated 28.12.2023 stands vitiated and illegal.

ii) In case challenge is to the order of assessment/adjudication, petitioners shall treat the impugned orders as show cause notice and submit their objections within a period of eight (8) weeks from the date of uploading of the Web Copy of this order and the authorities shall proceed to pass orders afresh after affording the petitioners an opportunity of hearing.

iii) In case the challenge is to the notice it is open to the petitioner to submit their objections within a period of eight (8) weeks from the date of uploading of the Web Copy of this order and the authorities shall proceed to pass orders afresh after affording the petitioners an opportunity of hearing.

**6**. With the above directions, the present Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

**7**. At this juncture, the learned Special Government Pleader (Tax) appearing for the respondents would submit that as far as the aforesaid order dated 12.06.2025 is concerned, the said batch of writ petitions were filed 1½ years back and hence, the petitioners cannot apply similar yardsticks for the present cases, which are listed today. He further submitted that he had instructions to seek for pre-condition in cases, where the impugned orders are set aside.

**8**. As far as the above request is concerned, in the batch of petitions pertaining to similar issue, the Hon'ble Single Judge (MSQJ) has already passed the aforesaid order dated 12.06.2025 without imposing any condition. Thus, in order to follow the uniformity, this Court has remitted the matters without conditions. It is made clear that with respect to the cases which are going to be filed in future, the submissions with respect to the imposing of the condition will be considered.

**30.07.2025**

Speaking order / Non-Speaking order
Index : Yes / No
Neutral Citation : Yes / No

sri

To

1.The Deputy State Tax Officer II ,
Pondy Bazaar Assessment Circle,
No.46, 2nd Floor,
Mylapore Taluk Office,
Greeways Road,
Chennai - 600 028.

2.The Assistant Commissioner of GST
and Central Excise Mylapore Division,
Chennai North Commissionerate,
7th Floor, Annexe Building,
No.26/1, Mahatma Gandhi Road,
Chennai - 600 034.

3.The Assistant Commissioner (ST),
Cholavaram Assessment Circle,
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4.The Superintendent of GST and
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Mahama Gandhi Road,
Nungambakkam, Chennai - 600 034.

5.The Director,
Union of India,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi - 110 001.

**KRISHNAN RAMASAMY, J.,**

sri

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**and 5579 & 20451 of 2025**
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