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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.19457, 19458, 19463 & 19468 of 2025
and
WMP.Nos.21751, 21746, 21740 & 21756 of 2025

M/s.Win Star Marketing India Pvt. Ltd.,
Rep by its Director Mr.Ramnath,
Having office at
112, Chokkanathar Street,
Karthikeyan Nagar,
Maduravoyal, Chennai – 600 095. ... Petitioner in all W.Ps.

Vs.

1.The Union of India,
Represented by the Secretary,
Department of Revenue, Ministry of Finance,
No.137, North Block,
New Delhi – 110 001.

2.The Goods & Services Tax Council,
Represented by its Secretary,
GST Council Secretariat,
5th Floor Tower – II Jeevan Bharti Building,
Janpath Road, Connaught Palace,
New Delhi – 110 001.

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3.The Central Board of Indirect Taxes & Customs,
Represented by its Director,
North Block, New Delhi – 110 001.

4.The State of Tamil Nadu,
Represented by its Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St. George,
Chennai – 600 009.

5.The State Tax Officer,
Vanagaram Assessment Circle,
No.4/109, 3rd Floor,
Nazarathpettai, Chennai – 600 123. ... Respondents in all W.Ps.

Prayer in W.P.No.19457 of 2025: Writ Petition filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned Notification No.09/2023-Central Tax dated 31.03.2023, issued by the 3rd respondent and quash the same as it is 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.

Prayer in W.P.No.19458 of 2025: Writ Petition filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned Notification No.56/2023-Central

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Tax dated 28.12.2023, issued by the 3rd respondent and quash the same as it is 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.

Prayer in W.P.No.19463 of 2025: Writ Petition filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned Notification in G.O.Ms.No.41/2023 dated 05.04.2023, issued by the 4th respondent and quash the same as it is 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.

Prayer in W.P.No.19468 of 2025: Writ Petition filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned Notification in G.O.Ms.No.1/2024 dated 02.01.2024, issued by the 4th respondent and quash the same as it is manifestly arbitrary, void, contrary to the provision of Section 168A of the Central Goods and Services Tax Act, 2017 and violative of Articles

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14, 19(1)(g) and 21 of the Constitution of India.

For Petitioner in all W.Ps.	: Mr.G.Madan
For RR1 to 3 in all W.Ps.	: Ms.Revathi Manivannan Senior Standing Counsel
For R4 in all W.Ps.	: Mr.R.Sasikumar Government Advocate
For R5 in all W.Ps.	: Mr.T.N.C.Kaushik Additional Government Pleader

COMMON ORDER

By these common order all the four Writ Petitions have been disposed of. In these Writ Petitions, the petitioner has challenged the notifications issued by the Central Government/State Government under Section 168A of the respective GST Enactments.

2. The issue is now squarely covered in terms of the decision of the

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Court in a batch of cases in ***Tata Play Ltd., Vs. Union of India, reported in 2025 (7) TMI 772 = (2025) 32 Centax 318 (Mad.)***. The operative portion of the said order reads as under:

"10.Conclusion:

(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 Aticle 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

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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 voice 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 recommendation of GIC which cannot be a substitute for GST Council and thus stands

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vitiated.”

3. In view of the above, nothing survives for further adjudication and therefore, these Writ Petitions are closed. No costs. Consequently, connected Miscellaneous Petitions are closed.

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(2/2)

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

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To

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Represented by the Secretary,
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<u>C.SARAVANAN, J.</u>

dna

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<u>and</u>
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