



WEB COPY

W.P.Nos.17184 of 2024 etc., batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on : 25.04.2025

Pronounced on : 12.06.2025

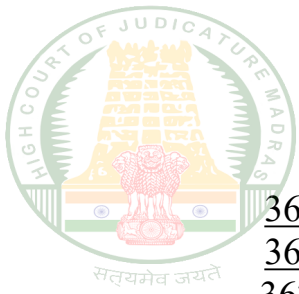
CORAM

THE HONOURABLE MR JUSTICE MOHAMMED SHAFFIQ

W.P.Nos.17184, 22511, 22516, 34667, 36344, 36347, 36599, 36604, 36611, 36872, 36876, 37543, 37546, 37551, 1505, 15584, 15621, 1497, 1514, 6472, 6476, 6485, 9899, 9906, 9904, 12122, 12289, 12293, 12351, 12567, 13311, 13317, 17397, 18677, 18803, 19886, 20107, 20370, 22028, 8640, 8645, 8650, 23081, 24082, 24084, 24186, 24190, 24355, 24716, 25516, 26065, 26073, 28509, 29273, 29276, 29709, 29704, 29729, 30646, 30653, 30655, 30657, 30906, 31395, 31397, 31396, 32236, 32807, 32845, 33104, 33392, 33451, 33456, 33459, 33578, 33729, 33752, 33756, 33824, 33828, 33877, 33880, 33885, 34203, 34243, 34271, 34532, 34558, 34561, 34823, 34884, 34887, 34963, 35108, 35173, 35430, 35626, 35650, 35779, 35857, 35907, 36169, 36172, 36176, 36602, 36605, 36699, 36704, 36999, 37035, 37042, 37048, 37056, 33112, 37059, 37085, 37331, 37490, 37495, 37498, 37501, 37607, 37688, 37693, 37838, 38092, 38094, 38204, 38218, 38226, 38232, 38338, 38341, 38342, 38360, 38364, 38608, 38930, 38944, 38947, 38940, 38943, 38977, 38998, 39004, 39058, 39260, 39270, 39282, 39333, 39338, 39342, 39396, 39489, 39492, 39495, 39500, 39502, 39503, 39504, 39507, 39773, 39775, 39781, 39787, 39790, 39793, 39776, 39778, 39782, 39784, 39785, 39779, 39780, 39976 & 40064 of 2024

and

W.M.P. Nos.21218, 37603, 39226, 39489, 39480, 39477, 39470, 39488, 39472, 39837, 39839, 40583, 40586, 40587, 40594, 40591, 40593, 16980, 1513, 1515, 1517, 16979, 17013, 1522, 1528, 1532, 16977, 2895, 2876, 7210, 7190, 7193, 7211, 7191, 7194, 7730, 10913, 10918, 10919, 10908, 13387, 13464, 13218, 13390, 13398, 13721, 13465, 13720, 14464, 14469, 14466, 19165, 19166, 20480, 20635, 21761, 21763, 22008, 22292, 24006, 9653, 9626, 25185, 25183, 26331, 26330, 26332, 26333, 26449, 26454, 26614, 27031, 27034, 27882, 27883, 28481, 28478, 31082, 31923, 31927, 32363, 32364, 32391, 32395, 36180, 33261, 33262, 33270, 33271, 36179, 34072, 34077, 34075, 35021, 35638, 41554, 35637, 35678, 35675, 35858, 36177, 36178, 36236,



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36232, 36234, 36238, 36369, 36371, 36526, 36546, 36549, 36555,
36642, 36643, 36648, 36649, 36690, 36695, 36696, 36697, 36699,
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43077, 43081, 43089, 43079, 43074, 43082, 43090, 43091, 43280,
43279, 43340, 43339 of 2024

and

W.P.Nos. 34065, 34073, 34074, 35455, 35463, 35458 of 2023

and

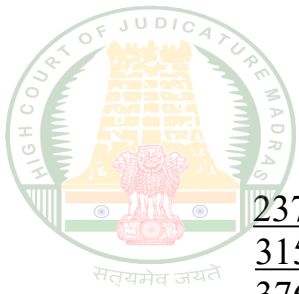
W.M.P.No.35436, 35431, 35435, 35429, 35436, 35427 of 2023

and

W.P.Nos. 94, 173, 177, 178, 196, 198, 200, 207, 210, 372, 970, 1221,
1224, 1297, 1324, 1396, 1401, 1404, 1720, 1730, 1736, 1922, 1927,
1974, 1984, 1982, 2031, 2037, 2034, 2035, 2041, 2078, 2229, 2350,
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3577, 3766, 3883, 3886, 3905, 3942, 4223, 4443, 4510, 4515, 4519, 4558
of 2025

and

W.M.P.Nos. 117, 115, 177, 179, 185, 184, 186, 187, 210, 212, 215, 217,
228, 230, 231, 227, 423, 418, 420, 1193, 1191, 1467, 1468, 1469, 1471,
1546, 1543, 1577, 1579, 1645, 1640, 1644, 1647, 1638, 1648, 1969,
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2721, 2910, 2912, 2309, 2310, 2319, 2316, 2375, 2377, 2367, 2369,



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2370, 2371, 2372, 2373, 2381, 2438, 2440, 3115, 3112, 3113, 3114,
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5040, 5041, 5074, 5075 of 2025

and

W.P.(MD).Nos.1116, 1918, 1919, 12870, 16409, 5687, 1644, 1645, 1646,
5280, 6155, 7311, 6967, 7320, 7485, 7729, 7730, 7734, 7735, 7736,
7874, 9598, 9599, 10048, 10049, 10628, 10674, 11930, 12505, 15016,
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30312, 30487, 31166, 31459 of 2024

and

W.M.P.(MD) Nos. 11442, 14223, 5381, 1927, 1143, 1142, 11441, 5382,
1928, 19737, 19734, 1683, 1682, 1686, 1687, 1688, 1681, 1685, 19736,
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14324, 14465, 14466, 19616, 19617, 20023, 20021, 20059, 20061,
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22221, 22222, 23451, 23452, 23455, 23456, 23953, 23954, 24699,
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25470, 25476, 25469, 25497, 25499, 25620, 25621, 26133, 26134,
26340, 26339, 23115, 23117, 23158, 23163 of 2024

and

W.P.(MD)Nos.510, 625, 1366, 1369, 1370, 1367, 1368 & 1517 of 2025

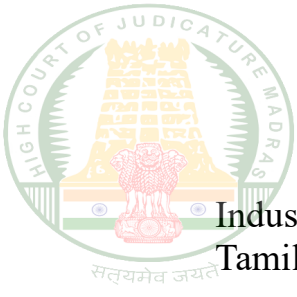
and

W.M.P.(MD)Nos.363, 364, 415, 416, 940, 941, 948, 949, 955, 958, 982,
983, 989, 991, 1094, 1095 of 2025

W.P.No. 17184 of 2024

Ms Tata Play Limited

Represented by its Authorized Signatory,
5th Floor, Kochar Globe, South Phase,
C/o Smart Works Coworking Spaces Pvt Ltd,
Ambedkar Nagar, SIDCO,



W.P.Nos.17184 of 2024 etc., batch

Industrial Estate, Guindy, Chennai,
Tamil Nadu- 600032.

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Petitioner

Vs.

1. Union of India

Through its Secretary,
Ministry of Finance,
North Block, New Delhi -110 001.

2.State of Tamil Nadu,

Commercial Taxes Department,
through its Secretary to Government, Fort St. George,
Chennai,
Tamil Nadu-600 009

3.Commissioner of GST & Central Excise,

Chennai South Commissionerate,
MHU Complex, No. 692, 5th Floor,
Anna Salai, Nandanam, Chennai,
Tamil Nadu - 600 035

4.Additional Commissioner,

Office of the Additional Commissioner of GST and
Central Excise,
Chennai South Commissionerate,
MHU Complex, No. 692, 5th Floor,
Anna Salai, Nandanam, Chennai,
Tamil Nadu - 600 035

5.Central Board of Indirect Taxes and Customs,

Through its Secretary,
Department of Revenue,
Ministry of Finance North Block,

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W.P.Nos.17184 of 2024 etc., batch

New Delhi-110001

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Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Declaration, to declare pertaining to the Impugned Notifications i.e. Notification No. 09/2023 - Central tax dated 31.03.2023 and Notification No. 56/2023 - Central tax dated 28.12.2023 issued by the 1st Respondent under Section 168A of the CGST Act, 2017 by the and Notification G.O. (Ms) No. 41, Commercial Taxes and Registration (B1) Department, dated 05.04.2023 and Notification G.O. (Ms) No. 1, Commercial Taxes and Registration (B1) Department, No. II(2)/CTR/A/2024 dated 02.01.2024 issued under Section 168A of the TNGST Act 2017 by the 2nd Respondent and declare the same as *ultra vires* the provisions of the GST Acts being incapable of being issued under section 168A and or pass any other orders as this Court may deem to be fit and more appropriate in the facts and circumstances of the case.

W.P.Nos.22511 & 22516 of 2024

DSV Air and Sea Private Limited

Door No. 2, Chetpet, Harrington Road,

Chetpet, Chennai, Tamil Nadu - 600031

Represented by its Authorised Representative

Mr. Raghavan T.V.N

Petitioner

Vs.

1. State of Tamil Nadu

Represented by its Secretary, Secretariat, Fort St.

George,

Chennai - 600 009.

2. Assistant Commissioner (ST), Vallvarkottam,

Zone-VI, M.B.M, M. Phil, Station No. 1,

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W.P.Nos.17184 of 2024 etc., batch

6th Floor, P.A.P.J.M. Annex Building,
Greens Road, Chennai-600006.

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3.The Deputy State Tax Officer – I,
Valluvarkottam Assessment Circle,
Station: No.10, Palaniappa Maligai,
4th Floor, Greens Road, Chennai – 600006.

4.Assistant Commissioner (ST)
Kilpauk Circle
F-50, 1st Avenue, 3rd Floor,
Anna Nagar East, Chennai - 600102

PRAYER in W.P.No.22511 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Declaration, to declare that (i) Notification No. 9/2023 - Central Tax dated 31.03.2023 issued under Section 168A of the CGST Act, and (ii) Notification No. II(2)/CTR/351(a-6)/2023 dated 05.04.2023 issued under Section 168A of the TNGST Act, is *ultra vires* Section 168A of the CGST and TNGST Act respectively.

PRAYER in W.P.No.22516 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Declaration, to declare that (i) Notification No. 56/2023-Central Tax dated 28.12.2023 issued under Section 168A of the CGST Act, and (ii) Notification No. II (2)/CTR/A/2024 dated 02.01.2024 issued under Section 168A of the TNGST Act, is *ultra vires* Section 168A of the CGST Act and TNGST Act respectively.

W.P.No.34667 of 2024

M/s. Dhandapani Spinning Mills Limited,
Represented By Ravi Kumar Dhandania,
Managing Director,
17-F, Rajaji Road, Salem-636007.

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W.P.Nos.17184 of 2024 etc., batch
Petitioner

Vs

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Declaration, declaring that notification No. 56/2023 - central tax dated 28.12.2023 as ultra vires the powers conferred on the 1st respondent by the Central Goods and Services Tax Act, 2017, in general and section 168A of the said Act in particular, and hence without authority of law, invalid and illegal.

W.P.Nos.36344 & 36347 of 2024

Petitioner

Vs

1. Union of India,
Represented by the Secretary of Government of India,
Ministry of Finance,
New Delhi - 110001.

2.The State of Tamil Nadu,
Rep. by its Secretary,
Commercial Taxes Department,
Tamil Nadu.

3.The Deputy State Tax Officer-1,
Ambur,
Thirupattur, Vellore.

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W.P.Nos.17184 of 2024 etc., batch

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PRAYER in W.P.No.36344 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Declaration, to declare Notification No. 56/2023 - Central Tax dated 28.12.2023 as ultra vires the provisions of the CGST Act being incapable of being issued under Section 168A of the CGST Act as it is being arbitrary and without the authority of law.

PRAYER in W.P.No.36347 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for Respondent No. 3's order dated 26.04.2024 in GSTIN: 33AFBPN9628M1Z1/2018-19 and quash the same.

W.P.Nos.36599, 36604 & 36611 of 2024

Vishay Transducers India Private Limited
Represented by its Director,
C Gopala Krishna,
Nawazish building,
Old No.17, New No. 30, Khader Nawaz Khan Road
Nungabakkam, Chennai-600006.

Petitioner

Vs

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

2.The Goods and Services Tax Council,
GST Council Secretariat,
Represented by its Chairman,
5th Floor Tower II Jeevan Bharti Building Janpath
Road, Connaught palace,
New Delhi-110 001.

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W.P.Nos.17184 of 2024 etc., batch

3. Central Board of Indirect Taxes and Customs,
Rep by its Director,
CBIC 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. Principal Secretary/
Commissioner Of Commercial Taxes,
Commercial Taxes Department,
Ezhilgam, Chepauk, Chennai-600 005.

6. Deputy State Tax Officer,
Nungambakkam Assessment Circle, No.88, Mayor
Ramanathan Salai Chennai-600031.

PRAYER in W.P.No.36599 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Declaration, declaring the impugned Notification No. 56/2023 dated 28.12.2023, issued by the 3rd respondent in exercise of powers under section 168A of the Tamil Nadu Goods and Services Tax Act 2017 as manifestly arbitrary, void, ultravires the provision of Section 168A of the Tamil Nadu 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.36604 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the impugned order of the 6th respondent passed in GSTIN /33AAACS3783M1Z2/2019-20 dated 30.08.2024 and quash the same.

PRAYER in W.P.No.36611 of 2024: Writ Petition filed under Article 226
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W.P.Nos.17184 of 2024 etc., batch

of the Constitution of India, for the issuance of a writ of Declaration, declaring the impugned G.O Ms. No. 1/2024 dated 02.01.2024 passed by the 4th respondent in exercise of powers under section 168A of the Tamil Nadu Goods and Services Tax Act 2017 as manifestly arbitrary, void, ultravires the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

W.P.Nos.36872 & 36876 of 2024

Tvl.Veremax Technologies Services Limited,
Represented by its Director, Mr T R M Venkatesh,
No. 156, Second Floor, Doshi Towers,
Poonamalle High Road, Kilpauk,
Chennai-600 010.

Vs

1. Union of India
Represented by its Secretary,
Department of Revenue,
Ministry of Finance, New Delhi.

2.Commissioner of State Taxes,
Chennai, Tamil Nadu.

3.The State Tax Officer
Group-VII, Inspection- I, Intelligence-
I, Room No. 119, 1st Floor,
PAPJM Building, Greams Road,
Chennai-600006

PRAYER in W.P.No.36872 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Declaration, to declare Notification No. 9/2023-Central Tax dated 31.03.2023 issued by the Respondent No. 1 as ultra- vires the provisions of the CGST Act
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W.P.Nos.17184 of 2024 etc., batch

being incapable of being issued under section 168A of the CGST Act as it is being arbitrary and without the authority of law.

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PRAYER in W.P.No.36876 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for Respondent No. 3's order dated 29.12.2023 in GSTIN. 33AAAFP0680R1ZZ/2017-18 and quash the same.

W.P.Nos.37543, 37546 & 37551 of 2024

Arham Corporation,
Represented by its Partner
Arham Jain
Kalyan Trade Centre,
F-30, 2nd Floor No.16-18, Wallers Road,
Mount Road, Chennai - 600 002.

Petitioner

Vs

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

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

3.Central Board of Indirect Taxes and Customs
Rep by its Director

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W.P.Nos.17184 of 2024 etc., batch

CBIC North Block,
New Delhi – 110 001.

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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.Principal Secretary

Commissioner of Commercial Taxes,
Commercial Taxes Department
Ezhiligam, Chepauk,
Chennai – 600 005.

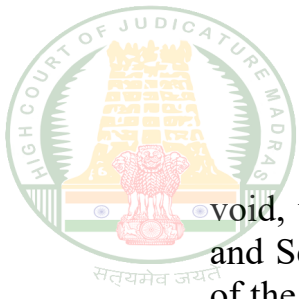
6.State Tax Officer,

Chintadripet Assessment Circle,
No.1 Greaves Road,
PAPJM Building Annexe,
Chennai – 600006.

Respondents

PRAYER in W.P.No.37543 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Declaration, to declare the impugned G.O.Ms. No. 1/2024 dated 02.01.2024 passed by the 4th respondent in exercise of powers under section 168A of the Tamil Nadu Goods and Services Tax Act 2017 as manifestly arbitrary, void, ultravires the provision of Section 168A of the Tamil Nadu 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.37546 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Declaration, declaring the impugned Notification No. 56/2023 dated 28.12.2023, issued by the 3rd respondent in exercise of powers under section 168A of the Tamil Nadu Goods and Services Tax Act 2017 as manifestly arbitrary,
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W.P.Nos.17184 of 2024 etc., batch

void, ultravires the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

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PRAYER in W.P.No.37551 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the impugned order of the 6th respondent passed in GSTIN/33AAQFD0692M1Z1/2019-20 dated 28.08.2024 and quash the same.

W.P.No.1505 of 2024

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,
Gst Council Secretariat,
Represented by its Chairman,
5th Floor Tower - II Jeevan Bharti Building,
Janpath Road, Connaught Palace,
New Delhi-110 001.
3. Central Board of Indirect Taxes and Customs
Represented by its Director
(CBIC) North Block, New Delhi-110 001.
- 4.The State of Tamil Nadu
Represented by its
Secretary to Government,
Commercial Taxes and Registration Department

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W.P.Nos.17184 of 2024 etc., batch

Secretariat, Fort St. George, Chennai-600 009.

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5.Principal Secretary/
Commissioner of Commercial Taxes,
Commercial Taxes Department,
Ezhilagam, Chepauk, Chennai-600 005.

6.Assistant Commissioner [ST] [FAC],
Loan Square Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road, Chennai-600 003.

PRAYER in W.P.No.1505 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in impugned adjudication order passed in GSTN 33ACGFS7684E1ZV/2017-18 dated 26-12-2023 on the files of the 6th respondent and quash the same as arbitrary, without jurisdiction and void, in so far relates to Assessment year 2017-2018.

W.P.No.15584 of 2024

Tvl. Sri Kavitha Medicals

Represented by its Proprietor K.K.Manikandaraj,
No : 3, South Kar Street,
Kanjikovil, Perundurai,
Erode – 638 116.

GSTIN : 33AZBPM3652N1Z7

Petitioner

Vs

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W.P.Nos.17184 of 2024 etc., batch

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the file of the 1st Respondent in its impugned proceedings of the respondent order for the Assessment year 2017-18 in GSTIN 33AZBPM3652N1Z7/2017-18 dated 27.12.2023 and the Consequential DRC-07 order bearing Ref No ZD3312232134422 dated 27.12.2023, and quash the same.

W.P.No.15621 of 2024

Petitioner

Vs

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

2.The Goods & Services Tax Council,
Rep. by its Secretary,
GST Council Secretariat
5th Floor Tower - II, Jeevan Bharti
Building, Janpath Road,
Connaught palace,
New Delhi-110001

3.Central Board of Indirect Taxes &
Customs,
Rep by its Chairman,
North Block, New Delhi-110001.

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W.P.Nos.17184 of 2024 etc., batch

4.The State of Tamilnadu

Rep by its

Secretary to Government

Commercial Taxes and Registration

(B1) Department

Secretariat, Fort St. George,

Chennai-600009

5.Principal Secretary /Commissioner Of
Commercial Taxes

Commercial Taxes Department

Ezhilagam, Chepauk, Chennai-600005

6.The Assistant Commissioner (ST),

Alwarpet Assessment Circle

Integrated Building for Commercial

Taxes and Registration of Departments,

Room No. 210, 2nd Floor, Nandanam,

Chennai- 600 035.

7.The Commercial Tax Officer

Alwarpet Assessment Circle

Integrated Building for Commercial

Taxes and Registration Departments,

Room No.207, 2nd Floor, Nandanam,

Chennai- 600 035.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records of the impugned Notification No. 09/2023-Central Tax dated 31.03.2023 and Notification No.56/2023-Central Tax dated 28.12.2023 issued by 1st respondent and G.O. (Ms). No. 41/2023 dated 05-04-2023 and G.O. (Ms). No. 1/2024 dated 02-01-2024 issued by 4 respondent and quash them as arbitrary, without jurisdiction, capricious, excessive, disproportionate, contrary to the provisions of Section 168A of the Act and violative of 16/390



W.P.Nos.17184 of 2024 etc., batch

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

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W.P.Nos.1497 & 1514 of 2024

SMK Contractors,
Represented by its Partner
B Manoj Machniel
1st Floor, 77/2, Broadway,
Mannady Metro Station, Parrys,
Chennai – 600 001.

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,
Gst Council Secretariat,
Represented by its Chairman
5th Floor Tower - II Jeevan Bharti Building, Janpath
Road, Connaught Palace,
New Delhi-110 001.

3.Central Board of Indirect Taxes & Customs
Represented by its Director
(CBIC) North Block, New Delhi-110 001.

4.The State of Tamil Nadu

17/390



W.P.Nos.17184 of 2024 etc., batch

Represented by its
Secretary to Government,
Commercial Taxes and Registration Department
Secretariat, Fort St. George, Chennai-600 009.

5.Principal Secretary/
Commissioner of Commercial Taxes,
Commercial Taxes Department
Ezhilagam, Chepauk, Chennai-600 005.

6.Assistant Commissioner (ST) [FAC],
Loan Square Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road, Chennai-600 003.

PRAYER in W.P.No.1497 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in F.No. CBIC-20013/1/2023-GST in the files of the third respondent and quashing the impugned notification No 09/2023 - Central Tax dated 31-03-2023 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.

PRAYER in W.P.No.1514 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in G.O Ms. No. 41 in the files of the Fourth Respondent and quashing the impugned notification dated 05-04-2023, as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

W.P.Nos.6472, 6476 & 6485 of 2024



W.P.Nos.17184 of 2024 etc., batch

Sici Multimodal and Rail Transport Limited,
Represented by its Authorized Signatory,
Mr. K.P. Mohan Kumar,
73, South India House, Armenian Street, Parrys,
Chennai, Tamil Nadu-600001.

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-110001.

3.Central Board of Indirect Taxes & Customs,
Represented by its Chairman,
North Block,
New Delhi-110001.

4.The State of Tamil Nadu
Represented by its
Secretary to Government
Commercial Taxes and Registration Department Secretariat,
Fort St. George, Chennai-600009.

5.Principal Secretary/
Commissioner of Commercial Taxes,

19/390



W.P.Nos.17184 of 2024 etc., batch

Commercial Taxes Department
Ezhilgam, Chepauk, Chennai-600005.

WEB COPY

6.The Assistant Commissioner (ST)(FAC),
Loansquare Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road, Chennai – 600003.

7.The Assistant Commissioner (State Tax),
Mooremarket Assessment Circle,
Room No. 226, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road, Chennai – 600003.

8.The State Tax Officer
Mooremarket Assessment Circle,
Room No. 226, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road, Chennai-600003

PRAYER in W.P.No.6472 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in GSTN: 33AALCS0399C1ZE/2017-18 relating to the impugned order dated 30-12-2023 in the files of the sixth respondent and quash the same as arbitrary, without jurisdiction and void.

PRAYER in W.P.No.6476 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in F.No. CBIC-20013/1/2023-GST in the files of the third respondent and quashing the impugned notification No. 09/2023 - Central Tax dated 31-03-2023 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.

PRAYER in W.P.No.6485 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in G.O.Ms.No. 41 in the files of the Fourth Respondent and quashing the impugned notification dated 05-04-2023, as
20/390



WEB COPY

W.P.Nos.17184 of 2024 etc., batch
manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

W.P.Nos.9899, 9906 & 9904 of 2024

Jayaram Balaji

Proprietor of M/s Sri Ram Pannai
Service, No.100/26, Gingee Road,
Chetpet, Tiruvannamalai,
Tamil Nadu-606 801.

Petitioner

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 and Service Tax Council
GST Council Secretariat,
Rep. by its Chairman,
5th Floor Tower-II Jeevan Bharti Building, Janpath
Road, Connaught Palace,
New Delhi-110 001.

3.Central Board of Indirect Taxes and Customs
Rep. by its Director,
(CBIC) North Block, New Delhi-110 001.

4.The State of Tamil Nadu

21/390



W.P.Nos.17184 of 2024 etc., batch

Rep. by its

Secretary to Government,

Commercial Taxes and Registration Department,

Secretariat, Fort St. George, Chennai-600 009.

5.Principal Secretary/

Commissioner of Commercial Taxes,

Commercial Taxes Department,

Ezhiligam, Chepauk, Chennai-600 005.

6.The State Tax Officer, Polur,

No.2, F/B5, Diversion Road

Polur - 606 803.

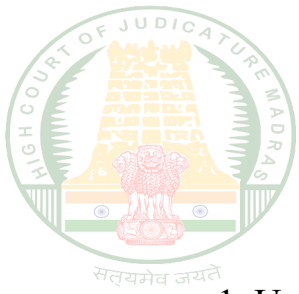
Respondents

PRAYER in W.P.No.9899 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records of the 3rd Respondent Notification No. 09/2023-Central Tax dated 31.03.2023 and quash the same.

PRAYER in W.P.No.9906 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records of the 6th Respondent's Order dated 15.12.2023 bearing GSTIN:33AYKPB69291ZX/2017-18 and quash the same.

PRAYER in W.P.No.9904 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records of 4th Respondent G.O.(Ms).No.41 dated 05.04.2023 and quash the same.

W.P.Nos.12122, 12289, 12293 of 2024



W.P.Nos.17184 of 2024 etc., batch

Vs

WEB COPY

1. Union of India

Represented by the Secretary,
Department of Revenue,
Ministry of Finance,
No.137, North Block,
New Delhi- 110 001.

2.The Goods & Service Tax
Council

GST Council Secretariat,
Represented by its Chairman
5th Floor Tower -II Jeevan Bharti
Building Janpath Road, Connaught
Place,
New Delhi-110001

3.Central Board of Indirect Taxes
and Customs

Represented by its Director
(CBIC) North Block, New
Delhi-110001.

4.The State of Tamil Nadu

Represented by its
Secretary to Government
Commercial Taxes and Registration
Department Secretariat, Fort St.
George, Chennai-600009

5.Principal Secretary /
Commissioner of Commercial
Taxes

Commercial Taxes Department,
Ezhiligam, Chepauk,
Chennai-600005.

23/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

6.The Assistant Commissioner of
GST & Central Excise,
Vellore Division
Central Revenue Buildings
Officers Line,
Vellore – 632 001.

PRAYER in W.P.No.12122 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records of 4th Respondent G.O.(Ms.)No.41 dated 05.04.2023 and quash the same.

PRAYER in W.P.No.12289 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records of the 6th Respondent's Order-in-Original No.05/2023 (GST)-AC dated 05.12.2023 and quash the same.

PRAYER in W.P.No.12293 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records of the 3rd Respondent's Notification No.09/2023-Central Tax dated 31-03-2023 and quash the same.

W.P.Nos.12351 & 12567 of 2024

Petitioner

Vs

Deputy State Tax Officer – II,
Arumbakkam Assessment Circle.

Respondent

PRAYER in W.P.No.12351 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari,

24/390



WEB COPY

W.P.Nos.17184 of 2024 etc., batch

calling for the records of the Respondent's order dated 03.10.2023 in GSTIN/33ABDPS0956M1ZD/2019-20 passed by the respondent and quash the same.

PRAYER in W.P.No.12567 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records of the Respondent's order dated 03.10.2023 in GSTIN/33ABDPS0956M1ZD/2018-219 passed by the respondent and quash the same.

W.P.Nos.13311 & 13317 of 2024

Zainulabdin Dyeing Works

Represented by Managing Partner,
Mr.Kulam Hussain Zainulabdin
No.196, Angappan Street,
Chennai - 600 001

Petitioner

Vs

1. The Superintendent of CGST and Central Excise
Egmore Range - II, Egmore Division of GST and
Central Excise, Chennai North Commissionerate,
First Floor, Newry Towers, Plot No.2054, I Block,
II Avenue, 12th Main Road, Anna Nagar,
Chennai - 600 040.

2.The Central Board of Indirect Taxes and Customs
Department of Revenue, Ministry of Finance,
Represented by its Chairman
North Block, New Delhi - 110 001.

3.The Union of India
25/390



W.P.Nos.17184 of 2024 etc., batch

Represented by its Secretary
Department of revenue,
Ministry of Finance,
North Block, New Delhi - 110 001.

Respondents

PRAYER in W.P.No.13311 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the file of the first respondent in common impugned Order-in-Original No.40/2023 (GST) dated 28.12.2023 passed for the Tax Periods 2017-18, 2018-19 and 2019-20 by the first respondent, and quash the same as illegal, barred by limitation in respect of Tax Periods 2017-18 and 2018-19 and violative of principles natural justice in respect of Tax Periods 2017-18, 2018-19 and 2019-20.

PRAYER in W.P.No.13317 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in the files of the third respondent in impugned Notification No 09/2023 - Central Tax dated 31.03.2023 and consequential Notification No.56/2023-Central Tax dated 28.12.2023 issued by the third respondent 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.

W.P.No.17397 of 2024

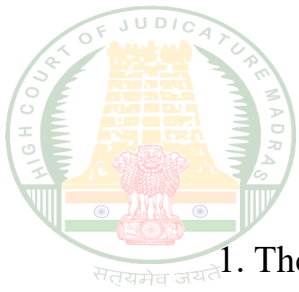
Tvl I View Technologies

Rep. by its Proprietor Dharshan Singh AnandPuneet Pal Singh
SF NO 127, Door No. 2, Krishnarayapuram South Street,
Coimbatore, Tamil Nadu 641 006
GSTIN:33AUNPP9741L1ZW

Petitioner

Vs

26/390



W.P.Nos.17184 of 2024 etc., batch

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,

GST Council Secretariat
Represented by its Chairman
5th Floor Tower - II Jeevan Bharti Building Janpath Road,
Connaught Palace,
New Delhi - 110001

3. Central Board of Indirect Taxes and Customs

Represented by its Director (CBIC) North Block,
New Delhi - 110001

4. The State of Tamil Nadu

Represented by its Secretary to Government,
Commercial Taxes and Registration (b1) Department
Secretariat, Fort St. George, Chennai – 600009.

5. Principal Secretary /

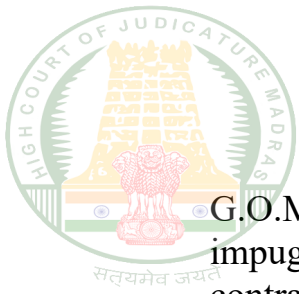
Commissioner of Commercial Taxes,
Commercial Taxes Department
Ezhiligam, Chepauk, Chennai - 600005

6. The Deputy State Tax Officer – 2,

Office of the Commercial Tax Officer,
Ramnagar Assessment Circle, Coimbatore.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in 27/390



W.P.Nos.17184 of 2024 etc., batch

G.O.Ms.No. 1 in the files of the Fourth Respondent and quashing the impugned notification dated 02.01.2024, as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

W.P.No.18677 of 2024

Tirupur Vijayalakshmi Spinning Mills India P. Ltd.,
Rep by its Director and Authorised Signatory K.Duraisamy
24A, Anna street, Tiruppur-641652, Tamil Nadu.

Petitioner

Vs

1. The Government of Tamil Nadu,
Represented by its Secretary,
Tamil Nadu Government Secretariat,
Chennai.

2. Deputy State Tax Officer – 1,
Anupparpalayam Assessment Circle, Tiruppur – 1,
No.16, Emperor Building, Ground Floor,
Indira Nagar 1st Street, Avinashi Road,
Tiruppur - 641 603, Tamilnadu.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the 1st respondent containing Notification in G.O.(Ms) No.105 dated 08.07.2022 (impugned Notification No.1) and Notification in G.O.(Ms) No.41 dated 05.04.2023 (impugned Notification No.2) issued by the 1st respondent and consequential notice in DRC-01 issued by the 2nd respondent in GSTIN/33AACCT8270C1ZK dt. 30.09.2023 (impugned 28/390



notice) and the order passed by the 2nd respondent in GSTIN/33AACCT8270C1ZK/2017-18 dt. 29.12.2023(impugned order) and quash the same.

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W.P.No.18803 of 2024

Tvl. Sri Ram Shop

Represented by its Proprietor Mr N Senthilmurugan,
No.33, Rainbow Garden,
Kottakuppam, Villupuram,
Tamilnadu,
GSTIN 33ADFPN0887Q1ZY.

Vs

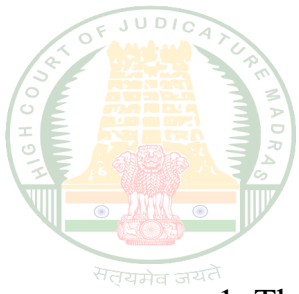
The State Tax Officer,
O/o The Commercial Tax Officer,
Tindivanam Assessment Circle,
Villupuram Zone, Cuddalore Division,
Cuddalore, Tamil Nadu.

Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the 1st Respondent in its impugned proceedings for the Assessment year 2018-19 in GSTIN : 33ADFPN0887Q1ZY /2018-19 dated 30.04.2024 and the Consequential DRC-07 order bearing Ref No : ZD330424247564F dated 30.04.2024 and quash the same.

W.P.No.19886 of 2024

Petitioner



W.P.Nos.17184 of 2024 etc., batch

Vs

1. The State Tax Officer,
O/o. The Commercial Tax Officer,
Kumarapalayam Circle,
Namakkal, Salem,
Tamilnadu.

2.The Branch Manager,
State Bank of India,
226, Salem Main Road,
Kumarapalayam - 638 183

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the file of the 1st Respondent in its impugned proceedings for the Assessment year 2017-18 in GSTIN 33ADGFS6052B1ZF/2017-18 dated 30.12.2023 and the Consequential DRC-07 order bearing Ref No: ZD331223273251V dated 30.12.2023, and quash the same.

W.P.No.20107 of 2024

K Square Builders,
Rep. by its Proprietor P.S.Karthikayen,
No. 38, Iraniyan Street, Solar,
Erode, Tamil Nadu - 638 002.

Petitioner

Vs

Respondent



W.P.Nos.17184 of 2024 etc., batch

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of Respondent in the impugned Order in GSTIN: 33DMUPK0139R1ZD/2017-18 dated 30.12.2023 along with consequential order in Form GST DRC-07 bearing a Ref. No. ZD331223272792G dated 30.12.2023 for the tax period July, 2017 to March 2018 quash the same as being contrary to the provision of CGST Act, 2017.

W.P.No.20370 of 2024

Pidilite Industries Ltd.

Represented by its Authorised Signatory Mr R Govindan,
308, Gopalpuram, Lyods Road,
Avvai Shanmugam,
Chennai,
Tamil Nadu – 600086.

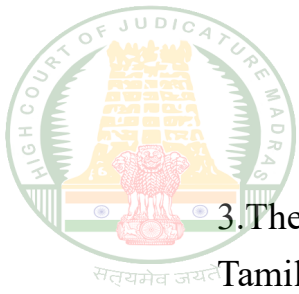
Vs

1. Union of India

Through Secretary Ministry of Finance,
Department of Revenue,
Government of India, having its office at
Central Secretariat, North Block,
New Delhi -110001

2.State of Tamil Nadu

Through Secretary Finance Department
Tamilnadu Finance Department
Tamil Nadu Secretariate, Fort St. George,
Chennai 600009,
Tamil Nadu.



W.P.Nos.17184 of 2024 etc., batch

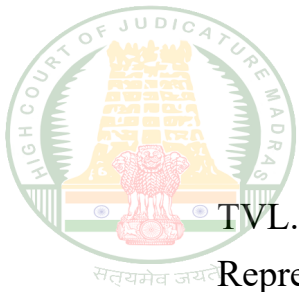
3.The Commissioner of State Tax,
Tamil Nadu Having his office at
Ezhilagam,
Chepauk,
Chennai – 600005.

4.The Additional Commissioner (ST)
Large Tax Payers Unit Having his office at
Integrated Building for Commercial
Taxes and Registration Department
(South Tower) at Saidapet,
Nandanam, Chennai,
Tamil Nadu – 600035.

5.The Deputy Commissioner (ST) - III,
Large Tax Payers Unit Having his office at
Integrated Building for Commercial
Taxes and Registration Department
(South Tower) at Saidapet,
Nandanam, Chennai,
Tamil Nadu – 600035.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorarified Mandamus, calling for the records pertaining to the Show Cause Notice bearing reference No. ZD330524334336K dated 31.05.2024 issued by Respondent No. 5 and quash the same as illegal, unconstitutional and ultravires and consequently direct the Respondents not to proceed with the adjudication in furtherance of the Show Cause Notice reference No. ZD330524334336K dated 31.05.2024 issued by Respondent No. 5.

W.P.No.22028 of 2024



W.P.Nos.17184 of 2024 etc., batch

TVL. Saravanaa Projects & Co,

Represented by its Partner

Mr.M.S.Hari Baabhu,

No.99A, Mettu Street, Kolathur Village,

Singaperumal Koil - 603 204.

Petitioner

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

GST Council Secretariat

Represented by its Chairman

5th Floor Tower II Jeevan Bharti Building

Janpath Road, Connaught Palace

New Delhi - 110 001.

3.Central Board of Indirect Taxes & Customs

Represented by its Director

(CBIC) North Block, New Delhi - 110 001.

4.The State of Tamil Nadu

Represented by its Secretary to Government

Commercial Taxes and Registration B1 Department

Secretariat, Fort St. George, Chennai 600 009.

5. Principal Secretary/

Commissioner of Commercial Taxes

Commercial Taxes Department

33/390



W.P.Nos.17184 of 2024 etc., batch

Ezhiligam, Chepauk, Chennai 600 005.

WEB COPY

6.The Assistant Commissioner (ST),

Thirukazhukundram Assessment Circle,
No.42, Wahab Nagar,
Thirukazhukundram - 603 109.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in G.O.(Ms).No.1 dated 02.01.2024 issued by the 4th Respondent quash the same.

W.P.No.8640 of 2024

Indus Towers Limited,
Formerly known as Bharti Infratel Limited,
Represented by its Authorised Signatory,
Mr. Sanjay Wadhwa,
th
5 Floor, No.5, Ess Pee IT Park,
Jawaharlal Nehru Road,
Thiru Vika Industrial Estate,
Ekkattuthangal, Chennai 600032.

Petitioner

Vs

Vs



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

1. The Additional Commissioner,

Office of the Commissioner of GST and Central Excise,
th

Guindy Division, 8 Floor,
692, MHU Complex, Anna Salai,
Nandanam, Chennai – 600035.

2. Office of the Principal Director of Audit (Central),
Chennai

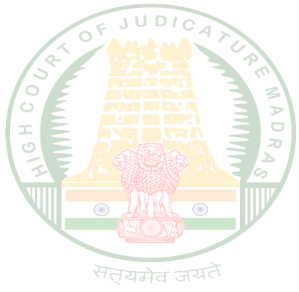
Lekha Pariksha Bhavan,
361 Anna Salai, Teynampet,
Chennai 600018

Respondents

PRAYER in W.P.No.8645 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records relating to the Impugned Show Cause Notice No. 15/2024-GST (ADC) dated 31.01.2024 issued by the 1st respondent and to quash the same.

PRAYER in W.P.No.8650 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records relating to the Impugned Show Cause Notice No. 13/2024-GST (ADC) dated 31.01.2024 issued by the 1st respondent and to quash the same.

W.P.No.23081 of 2024



W.P.Nos.17184 of 2024 etc., batch

Vs

WEB COPY

Assistant Commissioner (ST) (FAC)
Tambaram Assessment Circle,
Integrated Commercial Taxes Department Building
3rd Floor, Room No.336, Nandanam,
Chennai- 600 035.

Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, call for the records of the respondent in Ref No. ZD330424230474P and quash the order dt. 29.04.2024 passed therein.

W.P.No.24082 of 2024

Tvl. Sri Valli Engineerings,
Rep. by its Partner R. Shanmugam,
40, Kamatchi Amman Kovil Street,
Chidambaram, Cuddalore - 608
001.

Petitioner

Vs

1. The Union of India
Represented by the Secretary,
Department of Revenue, Ministry of Finance, No.137,
36/390



W.P.Nos.17184 of 2024 etc., batch

North Block,
New delhi- 110 001.

WEB COPY

2.The Goods and Services Tax Council

GST Council Secretariat

Represented by its Chairman

5th Floor Tower - II Jeevan Bharti Building

Janpath Road, Connaught Palace,

New Delhi - 110001.

3.Central Board of Indirect Taxes and Customs

Represented by its Director

(CBIC) North Block, New Delhi - 110001

4.The State of Tamil Nadu

Represented by its Secretary to Government,

Commercial Taxes and Registration (B1) Department

Secretariat, Fort St. George, Chennai - 600009

5.Principal Secretary /

Commissioner of Commercial Taxes,

Commercial Taxes Department

Ezhilgam, Chepauk, Chennai 600005

6.The Deputy State Tax Officer (FAC),

Office of Deputy Commercial Tax Officer,

Chidamabram - 2,

Cuddalore.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in G.O Ms. No. 1 in the files of the Fourth Respondent and quashing the impugned notification dated 02.01.2024, as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and

37/390



W.P.Nos.17184 of 2024 etc., batch

Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

WEB COPY

W.P.No.24084 of 2024

Petitioner

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 and Services Tax Council

GST Council Secretariat Represented by its Chairman
5th Floor Tower - II Jeevan Bharti Building
Janpath Road, Connaught palace,
New Delhi - 110001.

3.Central Board of Indirect Taxes & Customs

Represented by its Director
(CBIC) North Block, New Delhi - 110001

4.The State of Tamil Nadu

Represented by its Secretary to Government,
Commercial Taxes and Registration (B1) Department,
Secretariat, Fort St. George, Chennai - 600009

5.Principal Secretary /

Commissioner of Commercial Taxes,

Commercial Taxes Department

38/390



W.P.Nos.17184 of 2024 etc., batch

Ezhiligam, Chepauk, Chennai - 600005

WEB COPY

6. The Deputy State Tax Officer - I (ST),
Office of the Deputy Commercial Tax Officer,
Thindal Assessment Circle,
D. No. 161, Brough Road,
Erode - 638 003.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in G.O Ms. No. 41 in the files of the Fourth Respondent and quashing the impugned notification dated 05-04-2023, as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

W.P.Nos.24186 & 24190 of 2024

Pidilite Industries Ltd.

Represented by it Zonal Logistics
& Accounts Manager Mr. Sriram Yeddanapudi
308, Gopalapuram, Lyods Road,
Avvai Shanmugam, Chennai,
Tamil Nadu - 600 086

Petitioner

Vs

1. Union of India

Through Secretary Ministry of Finance,
Department of Revenue,
Government of India, having its office at

39/390



W.P.Nos.17184 of 2024 etc., batch

Central Secretariat, North Block
New Delhi-110001

WEB COPY

2. State of Tamil Nadu

Through Secretary Commercial Taxes and Registration Department
Tamilnadu Commercial Taxes and Registration Department
Tamil Nadu Secretariate, Fort St. George,
Chennai-600 009,
Tamil Nadu.

3.The Commissioner of State Tax,

Tamil Nadu Having his office at
Ezhilagam,
Chepauk, Chennai-600 005

4.The Additional Commissioner (ST),

Large Tax Payers Unit Having his office at
Integrated Building for Commercial
Taxes and Registration Department
(South Tower) at Saidapet,
Nandanam, Chennai,
Tamil Nadu - 600035.

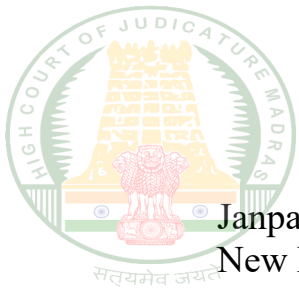
5.The Deputy Commissioner (ST) - III

Large Tax Payers Unit Having his office at
Integrated Building for Commercial
Taxes and Registration Department
(South Tower) at Saidapet,
Nandanam, Chennai,
Tamil Nadu - 600035

6.The GST Council

Through the Secretary,
5th Floor, Tower - II,
Jeevan Bharti Building

40/390



W.P.Nos.17184 of 2024 etc., batch

Janpath Road, Connaught Place,
New Delhi-110001

WEB COPY

Respondents

PRAYER in W.P.No.24186 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records pertaining to the Notification No. 56/2023-C.T. dated 28.12.2023 issued by Respondent No. 1 and quash the same as illegal, unconstitutional and ultra vires (2) calling for the records pertaining to the G.O.(Ms). No. 1 dated 02.01.2024 issued by Respondent No. 2 and quash the same as illegal, unconstitutional and ultravires.

PRAYER in W.P.No.24190 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records pertaining to the Notification No. 9/2023-CT dated 31.03.2023 issued by Respondent No. 1 and quash the same as illegal, unconstitutional and ultra vires (2) calling for the records pertaining to the G.O.(Ms). No. 41 dated 05.04.2023 issued by Respondent No. 2 and quash the same as illegal, unconstitutional and ultravires.

W.P.No.24355 of 2024

Tvl Sri Ram shop

Represented by its Proprietor Mr.N.Senthilmurugan

No.33 Rainbow Garden

Kottakuppam, Villupuram,

Tamilnadu

GSTIN 33ADFPN0887Q1ZY

Petitioner

Vs

1. The Union of India,

Represented by the Secretary,

Department of Revenue, Ministry of Finance,

41/390



W.P.Nos.17184 of 2024 etc., batch

No.137, North Block,
New Delhi -110 001.

WEB COPY

2.The Goods and Services Tax Council,
GST Council Secretariat
Represented by its Chairman
5th Floor Tower - II Jeevan Bharti Building Janpath Road,
Connaught Palace,
New Delhi - 110001.

3.Central Board of Indirect Taxes & Customs
Represented by its Director
(CBIC) North Block, New Delhi - 110001

4.The State of Tamil Nadu
Represented by its Secretary to Government,
Commercial Taxes and Registration (B1) Department
Secretariat, Fort St. George, Chennai - 600009

5.Principal Secretary /
Commissioner of Commercial Taxes,
Commercial Taxes Department
Ezhilgam, Chepauk, Chennai - 600005

6.The State Tax officer,
O/o The Commercial Tax Officer
Tindivanam Assessment Circle
Villupuram Zone, Cuddalore Division,
Cuddalore.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in G.O.Ms.No. 1 in the files of the Fourth Respondent and quashing the impugned notification dated 02.01.2024, as manifestly arbitrary, void,

42/390



W.P.Nos.17184 of 2024 etc., batch

contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

W.P.No.24716 of 2024

Rajalle Container Movers Private Limited

Represented by its Director

K.Sankar

1st Floor, 91 Old No. 47,

Coral Merchant Street

Mannady, Chennai 600001

Petitioner

Vs

1. The Union of India

Represented by the Secretary,

Department of Revenue, Ministry of Finance,

No.137, North Block, New Delhi 110001.

2.The Assistant Commissioner

Range III, Parrys Division,

North Commissionerate,

Chennai 40.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records relating to the passing of the Impugned Show Cause Notice No.08/2023

43/390



W.P.Nos.17184 of 2024 etc., batch
dated 25.09.2022 and Impugned Order-in-Original No.66/2023 dated 07.12.2023 by the 2nd Respondent and quash the same as it has been passed without Authority and barred by limitation.

WEB COPY

W.P.No.25516 of 2024

Petitioner

Vs

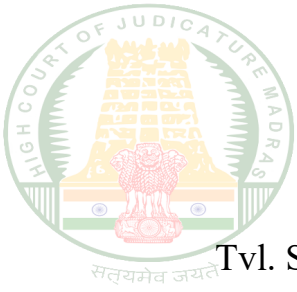
Superintendent of CGST & Central Excise,
Pallipalayam Range,
81, Bharathi Nagar, Soolai, Erode – 638004.

Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records in the file of the respondents and quash the order passed under section 73(1) of the Tamil Nadu Goods and Service Tax Act, 2017/ Central Goods and Service Tax Act, 2017 GSTIN 33BBBPM3016M1ZV Order in Original SI.No.14/2024-GST (SUPDT) dated 21.02.2024 having DIN No.20240259XP00006692E5 along with Summary of the Order dated GST DRC-07 dated 09.07.2024 having Reference No. ZD330724113436L (Impugned Order) for the FY 2018-19 passed by the Respondent.

W.P.No.26065 of 2024

44/390



W.P.Nos.17184 of 2024 etc., batch

WEB CO

Tvl. Sri Venkateswara Metals,

Represented by its Proprietor Mrs V.Soundarya

No 57/1 KNK Road,

Karungalpalayam

Erode Tamilnadu 638 003

GSTIN: 33HBAPS6139E1ZN

Petitioner

The State Tax Officer,
O/o The Commercial Tax Officer,
Commercial Taxes Department
Park Road Assessment Circle,
Erode, Tamilnadu.

Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the file of the Respondent in its impugned proceedings for the Assessment year 2018-19 in GSTIN : 33HBAPS6139E1ZN /2018-2019 dated 15.04.2024 and the Consequential DRC-07 order bearing Ref No: ZD330424124199I dated 16.04.2024, and quash the same.

W.P.No.26073 of 2024

Tvl. Sri Venkateswara Metals,

Represented by its Proprietor Mrs.V.Soundarya

No. 57/1 KNK Road,

Karungalpalayam

Erode, Tamilnadu 638 003

GSTIN: 33HBAPS6139E1ZN

Petitioner

Vs

45/390



W.P.Nos.17184 of 2024 etc., batch

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,

GST Council Secretariat
Represented by its Chairman
5th Floor Tower – II, Jeevan Bharti Building Janpath Road,
Connaught palace,
New Delhi 110001.

3.Central Board of Indirect Taxes & Customs

Represented by its Director
(CBIC) North Block, New Delhi - 110001

4.The State of Tamil Nadu

Represented by its Secretary to Government,
Commercial Taxes and Registration (B1) Department
Secretariat, Fort St. George, Chennai - 600009

5.Principal Secretary /

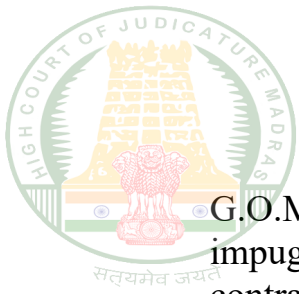
Commissioner of Commercial Taxes,
Commercial Taxes Department
Ezhilgam, Chepauk, Chennai 600005

6.The State Tax officer,

O/o The Commercial Tax Officer,
Commercial Taxes Department, Park Road Assessment Circle,
Erode , Tamilnadu

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in 46/390



W.P.Nos.17184 of 2024 etc., batch

G.O.Ms.No. 1 in the files of the Fourth Respondent and quashing the impugned notification dated 02.01.2024, as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

W.P.No.28509 of 2024

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

Petitioner

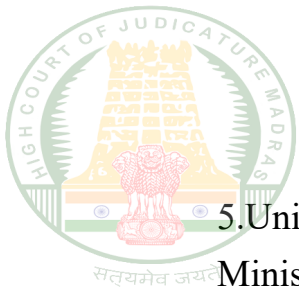
1. The Joint Commissioner of State
Tax, Intelligence I,
No.1, PAPJM Buildings,
Greams Road,
Chennai – 600 006.

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

3.Assistant Commissioner (ST),
Intelligence - I,
No 1, PAPJM Buildings,
Greams Road,
Chennai 600 006.

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

47/390



W.P.Nos.17184 of 2024 etc., batch

5. Union of India

Ministry of Finance,
(rep. by its Secretary)
North Block, New Delhi - 110001

6. State of Tamil Nadu,
(through Secretary to the Govt)
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: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, Calling for the records in Tax period 2017- 18 by the 3rd Respondent order dated 30.12.2023 against GSTIN33ABSFS6433Q1ZB for F.Y.2017-18, quash the same as it is barred by limitation and gross violation of principles of natural justice apart from non-application of mind.

W.P.No.29273 of 2024

Susee Scooter Centre,
Rep. by its Partner - Subrajen Sargunam,
219, Indira Nagar,
Kancheepuram - 631 502.

Petitioner

48/390



W.P.Nos.17184 of 2024 etc., batch

Vs

WEB COPY

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,

GST Council Secretariat
Represented by its Chairman
5th Floor Tower - II Jeevan Bharti Building
Janpath Road, Connaught Palace,
New Delhi - 110001.

3.Central Board of Indirect Taxes and Customs

Represented by its Director
(CBIC) North Block, New Delhi - 110001

4.The State of Tamil Nadu

Represented by its Secretary to Government,
Commercial Taxes and Registration (B1) Department
Secretariat, Fort St. George, Chennai - 600009

5.Principal Secretary /

Commissioner of Commercial Taxes,
Commercial Taxes Department
Ezhiligam, Chepauk, Chennai - 600005

6.The Assistant Commissioner (ST)(FAC),

Kancheepuram Rural Assessment Circle,
CT Building, 1st Floor, Collectorate Campus,
Kancheepuram- 631 501.

Respondents



W.P.Nos.17184 of 2024 etc., batch

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in G.O.Ms.No. 1 in the files of the Fourth Respondent and quashing the impugned notification dated 02.01.2024, as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

W.P.No.29276 of 2024

Susee Scooter Centre,
Rep. by its Partner - Subrajen Sargunam,
219, Indira Nagar,
Kancheepuram - 631 502.

Petitioner

Vs

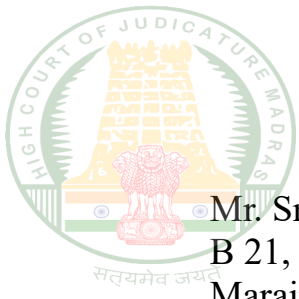
The Assistant Commissioner (ST)(FAC),
Kancheepuram Rural Assessment Circle,
st
CT Building, 1 Floor, Collectorate Campus,
Kancheepuram – 631 501.

Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the Respondent herein in the Impugned proceedings vide Order in GSTIN: 33AAXFS8969F1ZA/2019-20 dated 28.08.2024 along with Form GST-DRC-07 bearing Ref No. ZD330824263292E dated 28.08.2024 for the tax period 2019-20, and quash the same.

W.P.Nos.29709 & 29704 of 2024

M/s. TLS Enterprises
Represented by its Proprietor
50/390



W.P.Nos.17184 of 2024 etc., batch

Mr. Srinath Raj
B 21, SIDCO Industrial Estate,
Maraimalai Nagar,
Kancheepuram – 603 209.

Petitioner

Vs

1. Union of India,
Represented by its Secretary
Department of Revenue
Ministry of Finance
North Block, New Delhi.

2. The Director,
Central Board of Indirect Taxes and Customs
Ministry of Finance,
Department of Revenue,
North Block
New Delhi - 110 001

3. Deputy State Tax Officer
Maraimalanagar Circle
Chengalpattu Zone
No. 4/109, 2nd Floor,
Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai - 600 123.

4. The Branch Manager
Indian Overseas Bank
Maraimalanagar Branch
No. 34, Nandanar Street,
NH 2, Maraimalanagar
Kancheepuram District - 603 209

Respondents

51/390



W.P.Nos.17184 of 2024 etc., batch

PRAYER in W.P.No.29709 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, call for the records pertaining to the impugned Notification No. 56/2023-Central Tax dated 28.12.2023 issued by the 2nd Respondent and quash the same.

PRAYER in W.P.No.29704 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, call for the records pertaining to the impugned order dated 30.04.2024 issued in reference No. ZD330424255044R by the 3rd Respondent and quash the same.

W.P.No.29729 of 2024

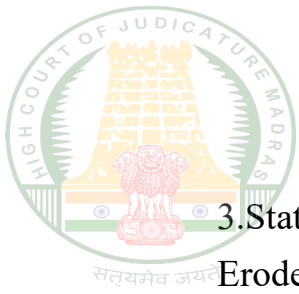
Petitioner

Vs

1. Union of India
Through the Secretary
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi-110 001.

2.State of Tami Nadu
Through the Secretary,
Ministry of Finance
Department of Revenue
Fort St. George
Chennai - 600 009

52/390



W.P.Nos.17184 of 2024 etc., batch

3.State Tax Officer (FAC),
Erode Division, Karur Zone,
Kulithalai Assessment Circle,
Commercial Taxes Building,
RDO Campus, North Pradhaksham Road,
Karur, Tamil Nadu-639001.

4.The Joint Commissioner (ST),
Erode Division, Erode,
Commercial Tax Building,
No.1 Brough Road,
Erode, Tamil Nadu - 638001

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records pertaining to the impugned Notification No. 09/2023 dated 31.03.2023 and Notification No. 56/2023-CT dated 28.12.2023 passed by the Respondent No-1 and the consequential impugned order bearing ref. no. ZD330724202345Q dated 16.07.2024 passed by the Respondent No. 3 and to quash the same as the illegal.

W.P.No.30646 of 2024

Petitioner

Vs

Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of

53/390



W.P.Nos.17184 of 2024 etc., batch

India, for the issuance of a writ of Certiorari, to call for the records of the Respondent in passing the impugned Order reference No.ZD330424247204R dated 30.04.2024 for the tax period 2018-19 and quash the same as it has been issued without proper application of mind, contrary to the provisions of law.

W.P.No.30653 of 2024

Petitioner

Vs

1. The Union of India

Rep by its Secretary, Department of Revenue,
Ministry of Finance, No.137, North Block,
New Delhi-110 001.

2.The Goods and Service Tax Council,

Represented by its Chairman, GST Council, Secretariat,
5th Floor, Tower II, Jeevan
Bharti Building, Janpath Road,
Connaught Place, New Delhi - 110001.

3.The State of Tamil Nadu

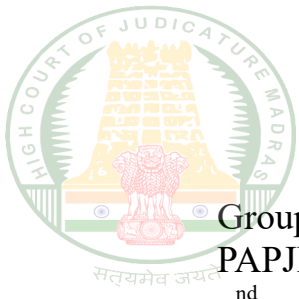
Represented by Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St George, Chennai – 600009.

4.Principal Secretary/Commissioner of Commercial Taxes

Commercial Taxes Department, Ezhilagam,
Chepauk, Chennai – 600005.

5.The Assistant Commissioner (ST) (FAC),

54/390



W.P.Nos.17184 of 2024 etc., batch

Group - XIV, Intelligence-I,
PAPJM Building, No.1, Greams Road,
nd

WEB COPY Floor, Chennai – 600 006.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the file of the 1st Respondent in issuing Notification No.09/2023-Central Tax dated 31.03.2023 read with Notification No.56/2023-Central Tax dated 28.12.2023 issued for the tax period April, 2018 to March, 2019 and quash the same as it being contrary to the provision of Section 168A of the Goods and Services Tax Act 2017 is violative of Articles 14 and 19(1)(g) of the Constitution of India and is manifestly arbitrary, and without jurisdiction.

W.P.No.30655 of 2024

M/s. Ozone Projects Pvt Ltd,
(Represented by its Managing Director
Mr. Vasudevan Sathyamoorthy,
Ground Floor, New No.63, GN Chetty Road,
T. Nagar, Chennai - 600 017.

Petitioner

Vs

1. The Union of India

Rep by its Secretary, Department of Revenue,
Ministry of Finance, No.137, North Block,
New Delhi-110 001.

2.The Goods and Service Tax Council,

55/390



W.P.Nos.17184 of 2024 etc., batch

Represented by its Chairman, GST Council,
Secretariat, 5th Floor, Tower II, Jeevan
Bharti Building, Janpath Road,
Connaught Place, New Delhi - 110001.

3.The State of Tamil Nadu

Represented by Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St George, Chennai – 600009.

4.Principal Secretary/Commissioner of Commercial Taxes

Commercial Taxes Department, Ezhilagam,
Chepauk, Chennai – 600005.

5.The Assistant Commissioner (ST) (FAC),

Group - XIV, Intelligence-I,
PAPJM Building, No.1, Greaves Road,
nd

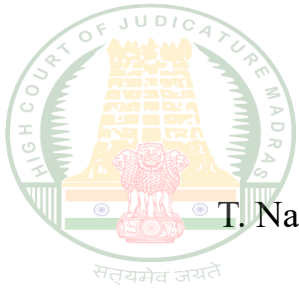
2 Floor, Chennai – 600 006.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the file of the 3rd Respondent in G.O.Ms. No.41 dated 05.04.2023 & G.O.Ms.No.1 dated 02.01.2024 respectively issued for the tax period April, 2018 to March, 2019 and quash the same as it being contrary to the provision of Section 168A of the Goods and Services Tax Act 2017 is violative of Articles 14 and 19(1)(g) of the Constitution of India and is manifestly arbitrary, and without jurisdiction.

W.P.No.30657 of 2024

M/s.Ozone Projects Pvt Ltd,
(Represented by its Managing Director
Mr. Vasudevan Sathyamoorthy)
Ground Floor, New No.63, GN Chetty Road,
56/390



W.P.Nos.17184 of 2024 etc., batch

T. Nagar, Chennai-600 017

Petitioner

WEB COPY

Vs

The Assistant Commissioner (ST) (FAC),
Group – XIV, Intelligence - I,
PAPJM Building, No.1, Greams Road,
2nd Floor, Chennai-600 006.

Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the Respondent in passing the impugned Order Reference No.ZD330524326482L dated 31.05.2024 for the tax period 2019-2020 and quash the same as it has been issued without proper application of mind, contrary to the provisions of law.

W.P.No.30906 of 2024

M/s. Ozone Projects Pvt Ltd,
(Represented by its Managing Director
Mr. Vasudevan Sathyamoorthy),
Ground Floor, New No.63, GN Chetty Road,
T. Nagar, Chennai - 600 017.

Vs

1. The Union of India

57/390



W.P.Nos.17184 of 2024 etc., batch

Represented by its Secretary,
Department of Revenue,
Ministry of Finance,
No.137, North Block,
New Delhi - 110001.

2.The Goods and Service Tax Council

Represented by its Chairman, GST Council
Secretariat, 5th Floor, Tower II, Jeevan Bharti
Building, Janpath Road, Connaught Place,
New Delhi – 110001.

3.The State of Tamil Nadu

Represented by Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St George, Chennai – 600009.

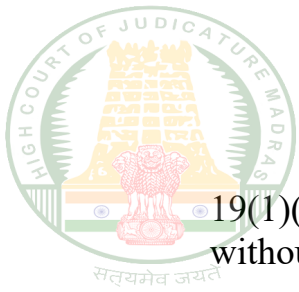
4.Principal Secretary/Commissioner of
Commercial Taxes,

Commercial Taxes Department, Ezhilagam,
Chepauk, Chennai-600 005.

5.The Assistant Commissioner (ST) (FAC),

Group - XIV, Intelligence-I,
PAPJM Building, No.1, Greams Road,
2nd Floor, Chennai - 600 006.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the file of the 1st Respondent in issuing Notification No.09/2023-Central Tax dated 31.03.2023 read with Notification No.56/2023-Central Tax dated 28.12.2023 issued for the period April, 2019 to March, 2020 and quash the same as it being contrary to the provision of Section 168A of the Goods and Services Tax Act, 2017 is violative of Articles 14 and 58/390



W.P.Nos.17184 of 2024 etc., batch

19(1)(g) of the Constitution of India and is manifestly arbitrary, and without jurisdiction.

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W.P.Nos.31395 & 31397 of 2024

M/s.Sundaram Alternate Assets
Limited

Having its registered office at
No.46, Sundaram Towers,
Whites Road, Chennai-600014.

Represented by Mr.K.Rajagopal, Company Secretary and Compliance Officer.

Vs

PRAYER in W.P.No.31395 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in F. No. CBIC-20013/7/2021-GST in the files of the 1st respondent and quashing the impugned notification No. 56/2023-Central Tax dated 28.12.2023 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.

PRAYER in W.P.No.31397 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in G.O Ms. No. 1 in the files of the 2nd Respondent and quashing the impugned notification dated 02.01.2024, as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.



W.P.Nos.17184 of 2024 etc., batch

W.P.No.31396 of 2024

M/s.Sundaram Alternate Assets
Limited

Having its registered office at
No.46, Sundaram Towers,
Whites Road, Chennai-600014.

Represented by Mr.K.Rajagopal, Company Secretary and Compliance Officer.

Vs

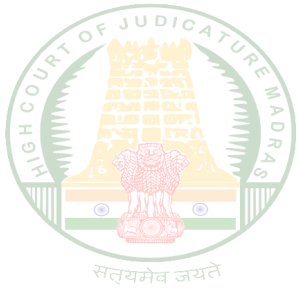
PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the file of the 3rd Respondent in the impugned proceedings against Order-In-Original in No.93/2024 CH. N (ADC) (GST) dated 29.07.2024, under the provisions of CGST Act, 2017 and quash the same.

W.P.No.32236 of 2024

M/s. Mitsubishi Electric India Pvt. Ltd.
3rd Floor, Isanakatima Door No. 497 and
498, Poonamallee High Road, Arumbakkam,
Chennai, Tamil Nadu - 600106
Represented by its Authorized Signatory
Chief Financial Officer,
Mr. Gurvinder Singh Gandhi

Vs

60/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the Impugned Order dated 22.08.2024 under reference No. ZD330824202908A Under 73 of the CGST ACT issued for the period 2019-2020 passed by the respondent No. 3, and to quash the same b) Quashing the Notification No. 56/2023 dated 28.12.2023 issued by the Respondent No. 1 being ultra vires the Provision of CGST Act.

W.P.No.32807 of 2024

Vs

1. The Assistant Commissioner of
GST & Central Excise,
Ponneri Division,
Office of the Chennai outer
Commissionerate,
Room 40, A1, 100 feet road,
Mogappair, Chennai - 600037.

2.The Superintendent of GST and
Central Excise,
Madhavaram Outer Range,
Room No.40, A1, 100,
TNHB Complex,
Mogappair,
Chennai – 600037.

61/390



W.P.Nos.17184 of 2024 etc., batch

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the 1st respondent in Order in Original No. 21/2023-GST (AC) and DIN No.20231159XL080000B05C dated 22.11.2023 and to quash the same as illegal, arbitrary and against the principles of natural justice.

W.P.No.32845 of 2024

M/s Oasys Cybernetics Private Limited

Represented by its General Manager (Finance)

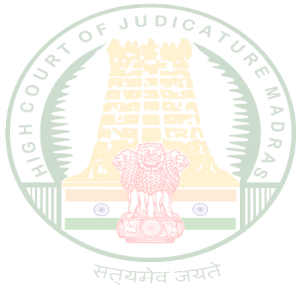
Mr Debasisha Samal

No.3, OAS Towers, Stringers Road,
Vepery, Chennai – 600003.

Vs

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in detailed impugned order bearing reference number GST/33AACCO2848M1Z8/2019-20 dated 30.08.2024 read with summary DRC 07 Order No. ZD330824296459R dated 30.08.2024 passed by the Respondent as the same having been passed in violation of the principles of natural justice without considering the detailed defence put forth by the Petitioner and also violative of Art 19 (1) (g) and 265 of the Constitution.

W.P.No.33104 of 2024



W.P.Nos.17184 of 2024 etc., batch

Vs

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the respondent in GSTIN. 33AALFA0633N1Z1/2019-20 dated 20.8.24 and quash the same as being barred by limitation and without jurisdiction and hence invalid and illegal.

W.P.No.33392 of 2024

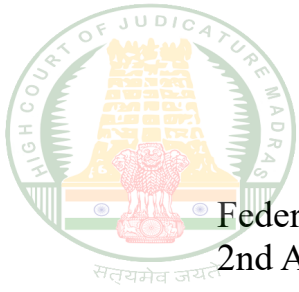
Vs

1. The Assistant Commissioner (ST)(FAC),
Intelligence-I, Room No.241,
2nd Floor, No.1, PAPJM Buildings,
Greams Road, Chennai - 600 006.

2.The State Tax Officer (ST),
Group-X, Intelligence I,
Office of the Joint Commissioner (ST),
Intelligence-I, No.1, 4th Floor,
PAPJM Buildings, Greams Road,
Thousand Lights, Chennai-600 006.

3.The Assistant Commissioner (ST),
Amaindakarai Assessment Circle,
3rd Floor, PAPJM Building,
Greams Road, Chennai 600 006.

4.The Branch Manager,
63/390



W.P.Nos.17184 of 2024 etc., batch

Federal Bank, C-18, TNHB Complex,
2nd Avenue, Anna Nagar, Chennai - 600040.

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorarified Mandamus, calling for the records in impugned order GSTN/33AVJPS1910R1Z4/2018-19 dated 29.04.2024 along with GST DRC-07 bearing reference No.ZD330424246815D dated 30.04.2024 issued by the 1st respondent and the consequential Notice vide Form GST DRC-13 bearing RFN: MA3306240168910 GSTN/ 33AVJPS1910R1Z4/ 2018-19 dated 24.09.2024 issued by the 3rd respondent to 4th Respondent, and quash the same as void ab initio, without jurisdiction, arbitrary, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India and further direct the Respondents to freeze the bank account No.13245500004565, vide Form GST DRC-13 bearing RFN MA3306240168910 in GSTN/ 33AVJPS1910R1Z4/ 2018-19 dated 24.09.2024 issued by the 3rd Respondent.

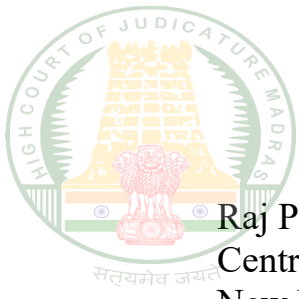
W.P.Nos.33451, 33456 & 33459 of 2024

Vs

1. Deputy State Tax Officer (Intelligence),
Adjudication & Legal Wing,
3/47, Sapthagiri Complex,
Thorapalli Agraharam Village,
Adjacent to Ashok Leyland Unit -II,
Gandhi Nagar, Hosur Tk,
Krishnagiri Dt., Tamil Nadu - 635 109.

2.Union of India
(Rep. by the Ministry of Finance),

64/390



W.P.Nos.17184 of 2024 etc., batch

Raj Path Marg, “E” Block,
Central Secretariat,
New Delhi - 110 011.

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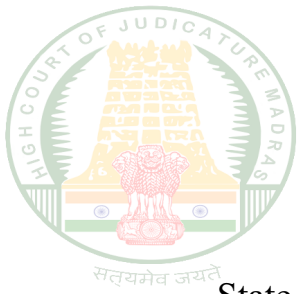
3.State of Tamil Nadu,
(Rep. by its Secretary),
Commercial Taxes Department,
Fort St. George,
Chennai - 600 009.

PRAYER in 33451 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the 1st Respondent herein in FORM GST DRC - 07 with Reference No. ZD3308242775526 dated 29.08.2024 along with the detailed order in Reference No: 33ADXPB2142C1Z1/2019-20 dated 28.08.2024 and quash the same.

PRAYER in 33456 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the 3rd Respondent herein in G.O.M.S.No.1 dated 02.01.2024, and quash the same as ultra vires Section 168A of the Tamil Nadu Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India.

PRAYER in 33459 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the 2nd Respondent herein in Notification No.56/2023 - Central Tax dated 28.12.2023 and quash the same as ultra vires Section 168A of the Central Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India.

W.P.No.33578 of 2024



W.P.Nos.17184 of 2024 etc., batch

Vs

State Tax Officer,
Alandur Assessment Circle,
Room No.352, 3rd Floor,
Integrated Building for Commercial Taxes,
& Registration Departments (South Tower),
Nandanam,
Chennai – 600 035.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of impugned Order in DRC-07 dated 21.08.2024 bearing reference No.ZD3308241807239 of the Respondent and quash the same as wholly without jurisdiction.

W.P.No.33729 of 2024

M/s. Ozone Projects Pvt Ltd,
(Represented by its Managing Director
Mr. Vasudevan Sathyamoorthy),
Ground Floor, New No.63, GN Chetty Road,
T. Nagar, Chennai-600 017.

Vs

1. The Union of India
Rep by its Secretary, Department of
Revenue,
Ministry of Finance, No.137, North Block,

66/390



W.P.Nos.17184 of 2024 etc., batch

New Delhi-110 001.

WEB COPY

2.The Goods and Service Tax Council,

Represented by its Chairman, GST Council,
Secretariat, 5th Floor, Tower II, Jeevan
Bharti Building, Janpath Road,
Connaught Place, New Delhi - 110001.

3.The State of Tamil Nadu

Represented by Secretary to Government,
Commercial Taxes and Registration
Department, Secretariat, Fort St George,
Chennai – 600009.

4.Principal Secretary/Commissioner of
Commercial Taxes

Commercial Taxes Department, Ezhilagam,
Chepauk, Chennai – 600005.

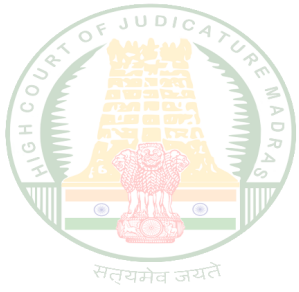
5.The Assistant Commissioner (ST) (FAC),

Group - XIV, Intelligence-I,
PAPJM Building, No.1, Greaves Road,
nd

2 Floor, Chennai – 600 006.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the file of the 3rd Respondent in G.O.Ms.No.41 dated 05.04.2023 & G.O.Ms.No.1 dated 02.01.2024 issued for the tax period April, 2019 to March, 2020 and quash the same as it being contrary to the provision of Section 168A of the Goods and Services Tax Act 2017 is violative of Articles 14 and 19(1)(g) of the Constitution of India and is manifestly arbitrary and without jurisdiction.

67/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

W.P.Nos.33752 & 33756 of 2024

Tvl. Sri Raghavendra Pharma Distributors

Represented by its Partner

Mr. S. Swaminathan

Ganapathi Street, Vasantham Nagar,

Avadi, Chennai -600 071.

Vs

1. Union of India

Represented by its Secretary

Department of Revenue

Ministry of Finance

North Block, New Delhi.

2. Central Board of Indirect Taxes
and Customs

Ministry of Finance,

Department of Revenue,

North Block

New Delhi - 110 001.

3. State Tax Officer,

Avadi Assessment Circle

Survey No.1275/3, Integrated

Commercial

68/390



W.P.Nos.17184 of 2024 etc., batch

Taxes Building, (Tiruvallur
Division),
1st Floor, Room No. 122, Elephant
gate Bridge Road, Vepery, Chennai
- 600 003.

PRAYER in W.P.No.33752 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, call for the records pertaining to the impugned order dated 22.08.2024 issued in reference no. ZD3308241905562 by the 3rd Respondent and quash the same.

PRAYER in W.P.No.33756 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, call for the records pertaining to the impugned Notification No. 56/2023-Central Tax dated 28.12.2023 issued by the 2nd Respondent and quash the same.

W.P.Nos. 33824 & 33828 of 2024

Logos Constructions Private Ltd
Represented by its Managing Director
Mr.S.S.Antony Joseph
No.14, Logos, 1st Avenue,
Ashok Nagar
Chennai - 600 083.

Vs



W.P.Nos.17184 of 2024 etc., batch

1. The Assistant Commissioner (ST) (FAC),

Intelligence I,

Room No.241, 2nd Floor, No.1, PAPJM Building,
Greens Road, Chennai -600 006.

2.The State of Tamil Nadu,

Represented by Secretary to Government

Commercial Taxes and Registration (B1) Department

Fort St. George, Chennai 600 009.

PRAYER in 33824 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in the files of the first respondent in impugned order passed under Section 73 in Reference No.ZD330724188882X dated 16.07.2024 for F.Y.2019-20, and quash the same as barred by limitation and in gross violation of principles of natural justice.

PRAYER in 33828 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in the files of the second respondent in impugned G.O.(Ms) No.41 dated 05.04.2023 and G.O.(Ms) No.1 dated 02.01.2024, and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

W.P.No. 33877 of 2024

Volvo Auto India Private Limited

Represented by its Authorised Representative

working as the Chief Financial officer (CFO)

Mr. Nitin Agarwal - S/o Kanhaiya Lal Agarwal

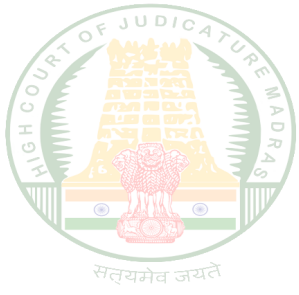
S.F.No.585/1, Goldwins, Avinashi Road,

Opposite Ramlaxhmi Mahal

Coimbatore Aerodrome Sub Post Office,

Civil Aerodrom Post,

Coimbatore – 641014.



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

Vs

1. The Union of India,

Through the Secretary (Finance)
Ministry of Finance, Department of Revenue
4th Floor, A - Wing, Shastri Bhawan,
New Delhi - 110 001.

2.The State of Tamil Nadu

Represented by the Secretary
Commercial Taxes and Registration Department
St. George Fort,
Chennai. - 600009

3.Union of India,

Ministry of Law & Justice (Legislative Department)
Through its Secretary
4th Floor, A Wing, Shastri Bhawan
New Delhi 110001

4.The Government of Tamil Nadu,

Through its Secretary to the Government,
Law Department
Law Department Secretariat,
Chennai 600 009

5.The GST Council, through its Chairperson

5th Floor, Tower II, Jeevan Bharti Building
Janpath Road
Connaught Place,
New Delhi - 110001

71/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records pertaining to the Notification No. 56/2023-C.T. dated 28.12.2023 issued by Respondent No. 1 and quash the same as illegal, unconstitutional and ultravires and calling for the records pertaining to G.O. (Ms). No 1 dated 02.01.2024 issued by Respondent No. 2 and quash the same as illegal, unconstitutional and ultravires.

W.P.No.33880 of 2024

Volvo Auto India Private Limited

Represented by its Authorised Representative working as the Chief Financial officer (CFO)

Mr. Nitin Agarwal - S/o Kanhaiya Lal Agarwal

S.F.No.585/1, Goldwins, Avinashi Road,

Opposite Ramlaxhmi Mahal

Coimbatore Aerodrome Sub Post Office,

Civil Aerodrom Post,

Coimbatore – 641014.

Petitioner

Vs

1. Assistant Commissioner (State Tax) (FAC)

Peelamedu South Circle

Coimbatore III

TamilNadu – 641004.

2.Assistant Commissioner (State Tax) (FAC)

Avinashi Road Circle,

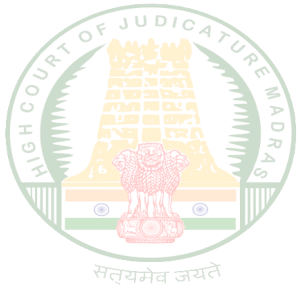
C.T. Buildings, Dr. Balasundaram Road,

Coimbatore

Tamil Nadu- 641018

Respondents

72/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, quashing the Order bearing reference no. GSTIN.33AADCV0346E1ZS/2019-20 dated 22.08.2024 read with Summary Order dated 29.08.2024 issued by Respondent No. 1, as time barred, arbitrary, illegal and violative of Article 14, Article 19(1) (g) as also Article 265 of the Constitution of India; quashing the summary Show Cause Notice dated 30.05.2024 bearing reference no. GSTIN.33AADCV0346E1ZS/2019-20 issued by Respondent No. 2 as time barred arbitrary, illegal and violative of Article 14, Article 19(1)(g) as also Article 265 of the Constitution of India and thus render justice.

WP No. 33885 of 2024

Tvl.Pretty Enterprises,
Rep. by its Proprietor - Deepak T Dhanwani,
2, Gokul Arcade, Sardar Patel Road,
Adyar, Chennai - 600 020.

Vs

The Assistant Commissioner (ST),
Adyar Assessment Circle,
2nd Floor, Room No.215,
The Integrated Building for Commercial Taxes
& Registration Department, (South Tower),
Nandanam, Chennai- 035.



W.P.Nos.17184 of 2024 etc., batch

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the impugned proceedings of the Respondent GSTIN.33AFMPD4250J1ZM/2018-19 dated 16.04.2024 along with consequential order in Form GST DRC-07 bearing a Ref No. ZD330424122531Y dated 16.04.2024 for the tax period 2018-19 and quash the same.

WP No. 34203 of 2024

M/s. Perambur Sri Srinivasa Sweets and Snacks
Represented by its Managing Partner
Mr. D. Srinivasan,
No.16/1, Perambur High Road,
Perambur, Chennai-600 011.

Vs

1. The Assistant Commissioner (S.T),
Villivakkam Assessment Circle,
PAPJM Annexue Building, 2nd Floor,
No.1, Greams Road,
Chennai- 600 006.

2.The Commercial Tax Officer,
Villivakkam Assessment Circle,
PAPJM Annexure Building, 2nd Floor,
No.1, Greams Road, Chennai-600 006.



W.P.Nos.17184 of 2024 etc., batch

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records in the order passed by the 1st Respondent dated 31-08-2024 in GST/33AAHFP7042A1ZP/2019-20 and the impugned Summary of Order in DRC-07 in Ref. No. ZD330824309761E dt. 31-08-2024 issued by the 2nd Respondent and quash the Orders as arbitrary and illegal.

W.P.No.34243 of 2024

M/s. Ocean Lifespaces Pvt. Ltd.,
Represented by its Authorized Representative,
Mr.K.Ramesh Babu,
MF - 1, CIPET Hostel Road,
Industrial Estate, Guindy,
Chennai-600032

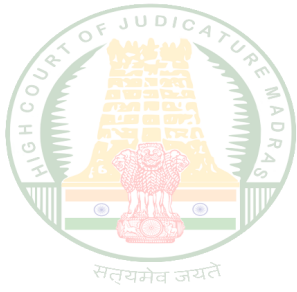
Petitioner

Vs

1. The Deputy Commissioner (Appeal), GST Appeal,
Integrated Building for Commercial Taxes
and Registration Department, (South Tower),
Nandanam, Chennai – 35.

2.The State Tax Officer,
Alandur Assessment Circle, Commercial Taxes Department,
Room No.352, 3rd Floor,
Integrated Building for Commercial Taxes
and Registration Department, (South Tower),
Nandanam, Chennai-35

3. M/s. Axis Bank,
T. Nagar Branch,
Mr. Krishna Dass,
113, GN Chetty Road,
T. Nagar, Chennai- 600 017.
75/390



W.P.Nos.17184 of 2024 etc., batch
Respondents

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, call for the records pertaining to the impugned order dated 30.04.2024 passed in GSTIN/33AACCO1170E1Z0/2018-19 by the 2nd Respondent and quash the same.

WP No. 34271 of 2024

Vs

Assistant Commissioner (ST)
Ponneri Assessment Circle,
Integrated Commercial Taxes Building (North) Division,
First Floor, Room No. 106, No 32, Elephant Gae Bridge Road,
Vepery, Chennai -600 003.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records in the proceedings of the Respondent in Order bearing no GSTIN:.33AABCG2202J1Z7/2018-19 dated 30.04.2024 passed by the Respondent and to quash the same as an arbitrary and illegal.

W.P.No.34532 of 2024

76/390



W.P.Nos.17184 of 2024 etc., batch

Tvl.Sri Lakshmi Travels,
1st Floor, 85/3, Rangaiah Setty Building,
Opp TNHB Guest House,
Hosur, Krishnagiri,
Tamil Nadu - 635109.

Vs

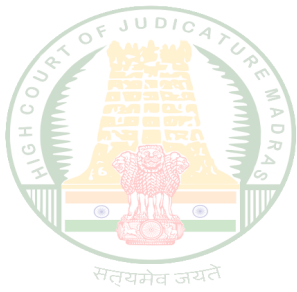
The Assistant Commissioner (ST)(FAC),
Hosur (South -I),
Krishnagiri.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the impugned order in 33AFMPM6790C2ZA /2018-19 dated 26.04.2024 along with the consequential order under Section 73 of the CGST/TNGST Act, 2017 in FORM GST DRC 07 bearing no. ZD330424207952K dated 26.04.2024 to quash the same

W.P.Nos.34558 & 34561 of 2024

M/s. Solvex Renewables and Green Energy Pvt. Ltd.
Represented by its Director
Mr. Vinay Subramanian
No. 68, Sripuram Street, Addission Nagar,
Kattupakkam, Mangadu, Chennai 60012

77/390



W.P.Nos.17184 of 2024 etc., batch
Petitioner

WEB COPY

Vs

1. Union of India,
Represented by its Secretary
Department of Revenue
Ministry of Finance
North Block, New Delhi.

2. Central Board of Indirect Taxes and Customs
Ministry of Finance,
Department of Revenue,
North Block
New Delhi - 110 001

3. Commercial Tax Officer
Kundrathur Assessment Circle
Station: No. 4/109, 1st Floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai - 600 123.

PRAYER in W.P.No.34558 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, call for the records pertaining to the impugned order dated 19.08.2024 issued in reference no. ZD330824154117G by the 3rd respondent and quash the same.

PRAYER in W.P.No.34561 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, call for the records pertaining to the impugned Notification No. 56/2023-Central Tax dated 28.12.2023 issued by the 2nd Respondent and quash the same.

78/390



W.P.Nos.17184 of 2024 etc., batch

W.P.No. 34823 of 2024

M/s. Prabha Auto Products Private Limited,
Rep. by its Managing Director
Mr.S.Kubher
Plot No.1825, 1st Floor, 18th Main Road,
Annanagar West, Chennai 600 040

Vs

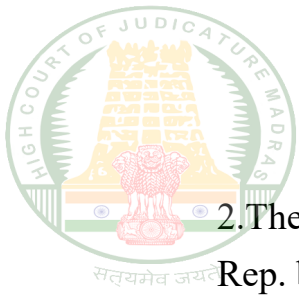
PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of impugned Order in DRC-07 bearing reference No. ZD330824187998H dated 21.08.2024 for the period April 2019 to March 2020 passed by the Respondent and quash the same as arbitrary, illegal and without jurisdiction.

W.P.Nos. 34884 & 34887 of 2024

Vs

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

79/390



W.P.Nos.17184 of 2024 etc., batch

2.The Goods & Services Tax Council,

Rep. by its Secretary,

GST Council Secretariat

5th Floor Tower II, Jeevan Bharti

Building, Janpath Road,

Connaught palace,

New Delhi - 110001

3.Central Board of Indirect Taxes &
Customs,

Rep by its Chairman,

North Block, New Delhi – 110001.

4.The State of Tamilnadu

Rep by its

Secretary to Government

Commercial Taxes and Registration

Department

Secretariat, Fort St. George,

Chennai – 600009.

5.Principal Secretary/Commissioner of
Commercial Taxes,

Commercial Taxes Department

Ezhilagam, Chepauk,

Chennai – 600005.

6.The Assistant Commissioner (ST),

Thiruvallikeni Assessment Circle

Integrated Building for Commercial

Taxes and Registration Departments,

Room No.334, Nandanam,

Chennai – 600 035.

7.The State Tax Officer (FAC)

Thiruvallikeni Assessment Circle

80/390



W.P.Nos.17184 of 2024 etc., batch

Integrated Building for Commercial
Taxes and Registration Departments,
Room No.334, Nandanam,
Chennai – 600 035.

WEB COPY

PRAYER in W.P.No.34884 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in and connected with impugned order in GST/33AAFFM6777K1ZT/2019-20 dated 24.08.2024 issued by the 7th respondent and quash the same as arbitrary, without jurisdiction and illegal.

PRAYER in W.P.No.34887 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records of the impugned Notification No. 09/2023-Central Tax dated 31.03.2023 and Notification No.56/2023-Central Tax dated 28.12.2023 issued by 1st respondent and G.O. Ms. No. 41/2023 dated 05-04-2023 and G.O. Ms. No. 1/2024 dated 02-01-2024 issued by 4th respondent and quash them as arbitrary, without jurisdiction, capricious, excessive, disproportionate, contrary to the provisions of section 168A of the Act and violative of Article 14,19(1)(g) and 21 of the constitution of India.

W.P.No. 34963 of 2024

Tvl.Ghokul Films release,
Represented by its Partner
Mrs . Radhakrishnan Durairaj Gomathy,
No. 1759, 1760, 1st Floor,
Subha Govindham Building,
Imperial Road, Cuddalore,
Tamilnadu - 607 002.

81/390



W.P.Nos.17184 of 2024 etc., batch

GSTN: AHAPG7953K3Z7

WEB COPY

Vs

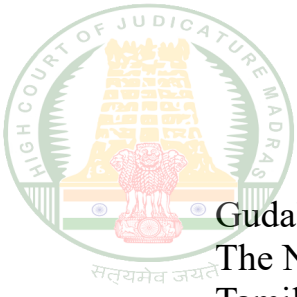
The State Tax Officer (ST),
Office of the Commercial Tax Officer,
Cuddalore Town Assessment Circle,
Cuddalore Town,
Tamil Nadu.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the file of the Respondent in its impugned proceedings for the Assessment year 2018-19 in GSTIN: 33AHAPG7953K3Z7 /2018-2019 dated 29.04.2024 and the Consequential DRC-07 order bearing Ref No. ZD330424231006Z dated 29.04.2024 and quash the same.

W.P.No. 35108 of 2024

Vs

The State Tax Officer,
Office of the Commercial Tax Officer,
82/390



W.P.Nos.17184 of 2024 etc., batch

Gudalur Assessment Circle,
The Nilgiris Coimbatore,
Tamil Nadu.

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the impugned order in GSTIN 33BXHPS1645G1ZG/2018-19 dated 16.04.2024 along with the consequential order under Section 73 of the CGST/TNGST Act, 2017 in FORM GST DRC 07 bearing no. ZD3304241201227 dated 16.04.2024 to quash the same.

W.P.No. 35173 of 2024

M/s H.P.Munikrishna Chetty,
Represented by its proprietor
M.Saravanababu
No.265 NA, Bangalore Road,
Krishnagiri Taluk,
Krishnagiri-635001.

Vs

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the connected records pertaining to the impugned proceedings of the Respondent herein made in Ref: GSTIN:33AUXPS4718G1Z3/2018-19 dated 26-04-2024 and quash the same as illegal.



W.P.Nos.17184 of 2024 etc., batch

W.P.No.35430 of 2024

WEB COPY

Kuppusamy Suresh, Proprietor,
D L Engineering Works,
35, Basin Road, Thiruvottiyur 600019.

Petitioner

Vs

1. The Assistant Commissioner, (ST) (FAC)
Thiruvottiyur Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road, Vepery,
Chennai - 600003.

2. Deputy Commissioner (GST Appeal), Chennai- I,
Room No.230, Second Floor,
Commercial Tax Office Campus Main Building,
No.1, Greams Road, Thousand Lights,
Chennai 600 006..

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorarified Mandamus, to call for the records culminating in impugned Order Ref. No. 33ATDPS7655K1Z6 / 2018- 19 dated 22.04.2024, issued by the 1st respondent and quash the same and consequently direct the 1st respondent to consider the petitioner's reply dated 01.04.2024 in its proper perspective.

W.P.No.35626 of 2024

K.Malaichamy
Proprietor
HYBRID NETWORK
SOLUTIONS ,Ground Floor, 11/3,
84/390



W.P.Nos.17184 of 2024 etc., batch

Jayachandra Flats S V Chidambaram
Salai, Jafferkhanpet Chennai, Tamil
Nadu - 600083.

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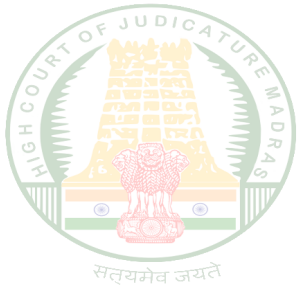
Vs

The Deputy State Tax Officer - 1,
Ekkatuthangal Assessment Circle,
571, Integrated Commercial Taxes
and Registration Department (South Tower),
Room No.306, 3rd Floor, Nandanam
Chennai - 600 035.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records culminating Order No. GSTIN/33AFVPM2161G1ZD/2018-19 Date.05-03-2024, issued by the Respondent and quash the same as per se illegal.

W.P.No.35650 of 2024

Tvl. Karthikeya Paper and Boards Pvt Ltd,
Represented by its Managing Director
Mrs. Priya Vasanth,
SF.No. 797, Rajan Nagar,
Baguthampalayam,
Sathyamangalam, Erode,
Tamilnadu - 638 401.
GSTN: 33AABCK6270E1ZU



W.P.Nos.17184 of 2024 etc., batch

Vs

WEB COPY

The State Tax Officer
Office of the Commercial Tax Officer,
Sathyamangalam,
Erode, Tamilnadu.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the file of the Respondent in its impugned proceedings for the Assessment year 2018-19 in GSTIN : 33AABCK6270E1ZU /2018-2019 dated 14.03.2024 and the Consequential DRC-07 order bearing Ref No: ZD3303240808478dated 14.03.2024 and quash the same.

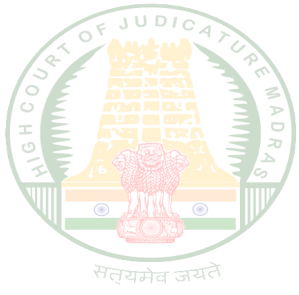
W.P.No.35779 of 2024

K.Malaichamy
Proprietor
HYBRID NETWORK SOLUTIONS
Ground Floor, 11/3, Jayachandra Flats,
S V Chidambaram Salai, Jafferkhanpet
Chennai ,Tamil Nadu -600083

Vs

The Deputy State Tax Officer - 1,
Ekkatuthangal Assessment Circle
571, Integrated Commercial Taxes
and Registration Department (South
Tower) Room No. 306, 3rd Floor,
Nandanam, Chennai -600035.

86/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records culminating Order No. GSTIN/33AFVPM2161G1ZD/2017-18 Dated: 22.12.2023, issued by the Respondent and quash the same as per se illegal.

W.P.No.35857 of 2024

Vs

1. The Assistant Commissioner,
Thiruverkadu Assessment Circle,
Poonamallee, Kancheepuram,
Tamil Nadu.

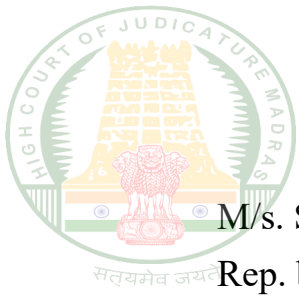
2. Deputy Commissioner (ST), GST Office,
Thiruverkadu Assessment Circle,
Poonamallee Zone, Varadharajapuram,
Chennai 600123.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorarified Mandamus, call for the records culminating in impugned Order No.ZD3312232600803, dated 29.12.2023, issued by the 1st Respondent and quash the same.

W.P.No.35907 of 2024

87/390



W.P.Nos.17184 of 2024 etc., batch

M/s. Sri Varadharaja Textiles Private Ltd.,

Rep. by its Managing Director

Sri. Sathyanarayanan Silcal,

No.335-A, Avinashi Road,

Peelamedu,

Coimbatore – 641 004

Vs

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the respondent herein in GSTIN: 33AADCS4875M1ZW/ 2018-19 and quash the proceeding dated 23-04-2024 passed therein.

W.P.No.36169 of 2024

Zoomcar India Pvt. Ltd.

Rep. by its Authorised Signatory

Vasumathi P

having its office at

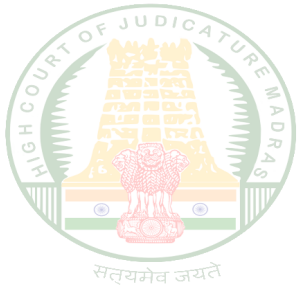
2nd Floor, F-4, 35/10 3rd Cross Street,

Railway Colony 3rd Street,

Aminjikarai, Chennai, Tamil Nadu -

600029

Vs



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records pertaining to the Order bearing reference No. ZD330524000316Z dated 30.04.2024 passed by Respondent No. 4 and quash the same as illegal, unconstitutional and ultra vires.

W.P.No.36176 of 2024

Zoomcar India Pvt. Ltd.

Rep. by its Authorised Signatory

Vasumathi P

having its office at

2nd Floor, F-4, 35/10 3rd Cross Street,

Railway Colony 3rd Street,

Aminjikarai, Chennai, Tamil Nadu -

600029

Vs

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records pertaining to the Notification No. 9/2023-CT dated 31.03.2023 issued by Respondent No. 1 and quash the same as illegal, unconstitutional and ultra vires and calling for the records pertaining to the G.O.(Ms). No. 41 dated 05.04.2023 issued by Respondent No. 2 and quash the same as
89/390



W.P.Nos.17184 of 2024 etc., batch

illegal, unconstitutional and ultra vires.

W.P.No.36172 of 2024

WEB COPY

Vs

1. Union of India

Through Secretary Ministry of Finance,
Department of Revenue,
Government of India, having its office at
Central Secretariat, North Block,
New Delhi-110 001

2.State of Tamil Nadu

Through Secretary Finance Department
Tamilnadu Finance Department
Tamil Nadu Secretariate,
Fort St. George, Chennai 600009,
Tamil Nadu.

3.The Commissioner of State Tax,

Tamil Nadu Having his office at
Ezhilagam,
Chepauk, Chennai-600005.

4.The Assistant Commissioner (ST),

Pondy Bazaar Assessment Circle Having his
office at:
No. 46, Mylapore Taluk Office Building,
2nd Floor,
Green Ways Road,
R A Puram,
Chennai - 600028.

5.The State Tax Officer (ST),

90/390



W.P.Nos.17184 of 2024 etc., batch

Group-XII/ Inspection,
Intelligence-I, Chennai-6
Having his office at No. 1,
PAPJM Buildings, Greams Road,
Thousand Lights, Chennai,
Tamil Nadu- 600006

6. The GST Council,
Through the Secretary,
th
5 Floor, Tower – II,
Jeevan Bharti Building
Janpath Road, Connaught Place,
New Delhi – 110001.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records pertaining to the Notification No. 56/2023-C.T. dated 28.12.2023 issued by Respondent No. 1 and quash the same as illegal, unconstitutional and ultra vires and calling for the records pertaining to the G.O.(Ms). No. 1 dated 02.01.2024 issued by Respondent No. 2 and quash the same as illegal, unconstitutional and ultra vires.

W.P.Nos.36602 & 36605 of 2024

Vs

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

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W.P.Nos.17184 of 2024 etc., batch

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 – 110001.

3.The Central Board of Indirect Taxes &
Customs,

Represented by its Director,

North Block, New Delhi - 110001.

4.The State of Tamil Nadu

Represented by its Secretary to
Government,

Commercial Taxes and Registration

Department, Secretariat,

Fort St. George, Chennai 600009.

5.The Deputy State Tax Officer – II,

Villivakkam Assessment Circle,

No. 15 & 16, 100 Feet Road,

Malligai Avenue, Kolathur,

Chennai - 600 099.

6. The Deputy Commissioner (ST),
(FAC),

GST Appeal, Chennai - I,

Annexe Building, 2nd Floor,

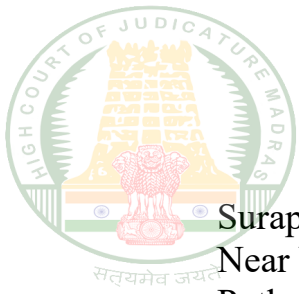
No. 1, Greams Road, Chennai 600 006.

7.The Branch Manager,

Karur Vysya Bank,

S.No. 52, Puthagaramto

92/390



W.P.Nos.17184 of 2024 etc., batch

Surapet Main Road,
Near Velammal Engineering College,
Puthagaram, Chennai - 600099.

WEB COPY

8.The Branch Manager,
Indian Bank,
No. 12A, Red Hills Road,
Kolathur, Chennai - 600 099.

PRAYER in W.P.No.36602 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of 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.36602 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of 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.

W.P.No.36699 of 2024

Vs

1. The Union of India

93/390



W.P.Nos.17184 of 2024 etc., batch

Represented by the Secretary, Department
of Revenue,
Ministry of Finance,
No.137, North Block,
New Delhi -110 001.

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

3.Central Board of Indirect Taxes &
Customs
Represented by its Director
(CBIC) North Block, New Delhi - 110 001.

4.The State of Tamil Nadu
Represented by its Secretary to
Government Commercial Taxes and
Registration B1 Department
Secretariat, Fort St George,
Chennai - 600 009.

5.Principal Secretary/
Commissioner of Commercial Taxes
Commercial Taxes Department
Ezhiligam, Chepauk, Chennai - 600 005.

6.The Assistant Commissioner (ST),
Thirukazhukundram Assessment Circle,
No.42, Wahab Nagar,
Thirukazhukundram - 603 109.



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in G.O.(Ms.)No. 1 dated 02.1.2024 issued by the 4th Respondent quash the same.

W.P.No.36704 of 2024

Vs

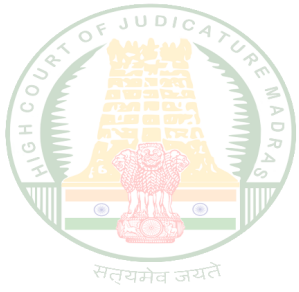
The Assistant Commissioner (ST),
Thirukazhukundram Assessment Circle,
No.42, Wahab Nagar,
Thirukazhukundram - 603 109.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records relating to the impugned order passed by the respondent in GSTIN 33ABGFS246R1Z0/ 2019-20 dated 30.08.2024 read with summary DRC 07 order in Ref.No. ZD330824284288Y dated 30.08.2024.

W.P.No.36999 of 2024

Vs

95/390



W.P.Nos.17184 of 2024 etc., batch
Respondent

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the respondent herein in GSTTN: 33AOIPA1868C2ZE/2018-19 and quash the proceeding dated 18/04/2024 passed therein

W.P.No.37035, 37048 & 37042 of 2024

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 - 110001.

3.Central Board of Indirect Taxes and Customs,

Represented by its Chairman,
North Block, New Delhi - 110001.

4.The State of Tamil Nadu

Represented by its Secretary to Government
Commercial Taxes and Registration Department
Secretariat, Fort St. George, Chennai - 600 009.

96/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

5.The Deputy Commissioner (ST)- II,
Large Tax Payer's Unit, South Tower,
Integrated Commercial Tax Building,
Nandanam, Chennai- 600035.

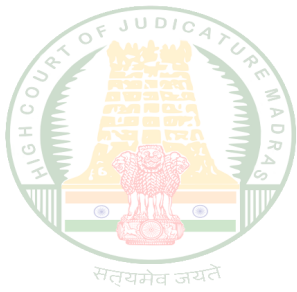
PRAYER in W.P.No.37035 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in GSTIN: 33AAACH0945G1Z0/2019-2020 along with DRC-07 Reference No.ZD330824306417G dated 31-08-2024 in the files of the 5th Respondent and quash the same as arbitrary, without jurisdiction, and void.

PRAYER in W.P.No.37048 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in G.O.Ms.No. 01/2024 dated 02.01.2024 in the files of the 4th Respondent and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu 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.37042 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the 3rd 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.

W.P.No.37056 of 2024

M/s. Winstar Marketing India Private Limited
Represented by its Director, Mr. Ramnath,
112, Chokkanathar Street,
Karthikeyan Nagar, Maduravoyal,
Chennai - 600 095.



W.P.Nos.17184 of 2024 etc., batch
Petitioner

Vs

WEB COPY

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.

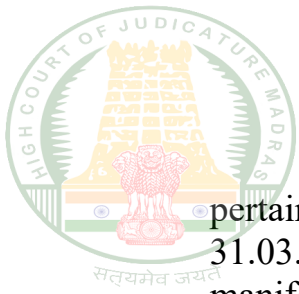
3.The Central Board of Indirect Taxes & Customs,
Represented by its Director,
North Block, New Delhi 110 001.

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 Circle
No.4/109, Chennai Bangalore Highway,
Varadharajapuram,
Poonamallee, Chennai - 600 123

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records 98/390



W.P.Nos.17184 of 2024 etc., batch
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.

W.P.No.33112 of 2024

M/s. Winstar Marketing India Private Limited
Represented by its Director, Mr. Ramnath,
112, Chokkanathar Street,
Karthikeyan Nagar, Maduravoyal,
Chennai - 600 095.

Petitioner

Vs

The State Tax Officer
Vanagaram Circle
No.4/109, Chennai Bangalore Highway,
Varadharajapuram,
Poonamallee, Chennai – 600 123.

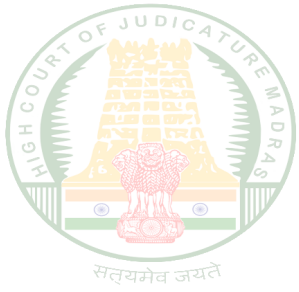
Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records pertaining to the impugned order dated 26.12.2023 having reference no. ZD331223210525Z issued by the Respondent and quash the same.

W.P.No.37059 of 2024

M/s. Winstar Marketing India Private Limited
Represented by its Director, Mr. Ramnath,
112, Chokkanathar Street,
Karthikeyan Nagar, Maduravoyal,
Chennai - 600 095.

99/390



W.P.Nos.17184 of 2024 etc., batch
Petitioner

Vs

WEB COPY

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.
- 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 Circle
No.4/109, Chennai Bangalore Highway,
Varadharajapuram,
Poonamallee, Chennai - 600 123

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of
100/390



W.P.Nos.17184 of 2024 etc., batch

India, for the issuance of 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.

W.P.No.37085 of 2024

Vs

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records in Order in Original 25/2024 (AC)-CST dated 29.08.2024 passed by the Respondent and quash the same as arbitrary and illegal.

W.P.No.37331 of 2024

M/s Oasys Cybernetics Private Limited
Represented by its General Manager (Finance)
Mr Debasisha Samal
No.3, OAS Towers, Stringers Road,
Vepery, Chennai- 600003

Vs



W.P.Nos.17184 of 2024 etc., batch

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in detailed impugned order bearing reference number GSTIN: 33AACCO2848M1Z8 / 2019-20 dated 30.08.2024 read with DRC 07 Order No. ZD330824297975M dated 30.08.2024 passed by the respondent as the same having been passed beyond the limitation prescribed under law, arbitrary, in violation of the principles of natural justice without considering the detailed defiance put forth by the Petitioner and also violative of Art 19 (1) (g) and 265 of the Constitution.

W.P.Nos.37490, 37495, 37498 & 37501 of 2024

Vs

Assistant Commissioner (ST)(FAC),
NSC Bose Road Assessment Circle,
North – I: Chennai North: Tamil Nadu,
Integrated Commercial Taxes Office
Complex,
Room No.315, Elephant Gate Bridge Road,
Chennai – 600003.

PRAYER in W.P.No.37490 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in the file of the Respondents and quash the Impugned Order passed under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 along with Summary of the order in Form GST DRC-07 both dated 30.08.2024 having Reference No. ZD3308242997120 in GSTIN 33AANCS6295H1ZV along with annexure dated 30.08.2024 having 102/390



W.P.Nos.17184 of 2024 etc., batch

Reference No. GSTIN: 33AANCS6295H1ZV/2019-20 for the FY 2019-20 passed by the Respondent.

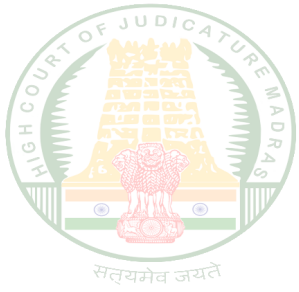
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PRAYER in W.P.No.37495 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in the file of the Respondents and quash the Impugned Order passed under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/ Central Goods and Service Tax Act, 2017 along with Summary of the order in Form GST DRC-07 both dated 30.08.2024 having Reference No. ZD3308242994134 in GSTIN. 33AANCS6295H1ZV along with annexure dated 30.08.2024 having Reference No. GSTIN:33AANCS6295H1ZV/2019-20 for the FY 2019-20 passed by the Respondent.

PRAYER in W.P.No.37498 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in the file of the Respondents and quash the Impugned Order passed under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/ Central Goods and Service Tax Act, 2017 along with Summary of the order in Form GST DRC-07 both dated 30.08.2024 having Reference No. ZD3308242990439 in GSTIN 33AANCS6295H1ZV along with annexure dated 30.08.2024 having Reference No. GSTIN:33AANCS6295H1ZV/2019-20 for the FY 2019-20 passed by the Respondent.

PRAYER in W.P.No.37501 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in the file of the Respondents and quash the Impugned Order passed under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/ Central Goods and Service Tax Act, 2017 along with Summary of the order in Form GST DRC-07 both dated 30.08.2024 having Reference No. ZD3308242989640 in GSTIN 33AANCS6295H1ZV along with annexure dated 30.08.2024 having Reference No. GSTIN:33AANCS6295H1ZV/2019-20 for the FY 2019-20 passed by the Respondent.

W.P.No.37607 of 2024



W.P.Nos.17184 of 2024 etc., batch

Vs

WEB COPY

1. The Union of India,

Rep. by the Director,
Department of Revenue,
Ministry of Finance,
No.137, North Block,
New Delhi – 110 001.

2. The Goods & Services Tax Council,

Rep. by its Chairman,
GST Council Secretariat, 5th Floor, Tower - II, Jeevan
Bharti building, Janpath road,
Connogauht palace, New Delhi - 110001

3. The State of Tamil Nadu,

Rep. by its Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St. George, Chennai – 600009.

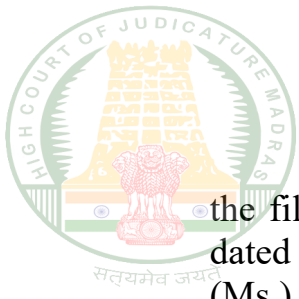
4. Principal Secretary/ Commissioner of Commercial
Taxes,

Commercial Taxes Department, Ezhiligam,
Chepauk, Chennai-60005

5. The Assistant Commissioner (ST),

Park Town Assessment Circle,
No.32, Integrated Commercial Taxes Office complex,
Room No.305, Elephant Gate Bridge road, third floor,
Chennai – 600003.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on
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W.P.Nos.17184 of 2024 etc., batch

the file of the 1st respondent in Notification No. 56/2023 - Central Tax dated 28-12-2023 and the records on the file of the 3rd respondent in G.O (Ms.) No. 1 and the Notification dated 02-01-2024 issued therein and the records on the files of the 5th respondent in GSTIN: 33AETPP4199J1ZP/2019-20 Date: 20.08.2024 and consequent FORM GST DRC - 07 issued in Reference No. ZD330824171499X Dated: 20/08/2024 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services Tax Act, 2017 and violative of Articles 14 and 19(1)(g) of the Constitution of India and illegal, without jurisdiction and against the Provisions of the Goods and Services Tax Acts, 2017.

W.P.No. 37688 of 2024

Vs

1. The Union of India,
Rep. by the Secretary,
Department of Revenue,
Ministry of Finance, No 137,
North Block, New Delhi - 110 001.
2. The Goods & Services Tax Council,
Rep. by its Chairman,
GST Council Secretariat, 5th Floor, Tower -
II, Jeevan Bharti Building, Janpath road,
Connaught palace, New Delhi – 110001.
3. The State of Tamil Nadu,
Rep. by its Secretary to Government,
Commercial Taxes and Registration
Department,
Secretariat, Fort St. George,
Chennai – 600009.

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W.P.Nos.17184 of 2024 etc., batch

4. Principal Secretary/Commissioner of
Commercial Taxes,

Commercial Taxes Department, Ezhilagam,
Chepauk, Chennai-600005.

5. The State Tax Officer (ST),

Nandambakkam Assessment Circle,
Room No.307, Integrated Commercial and
Registration Building,
Nandanam, Chennai-600 035.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the file of the 1st respondent in Notification No. 56/2023 - Central Tax dated 28-12-2023, the records on the file of the 3rd respondent in G.O Ms. No. 1 and quash the Notification dated 02-01-2024 issued therein and the records on the files of the 5th respondent in GSTIN: 33ABIFS0972N1ZR/2019-20 Dated: 20.08.2024 for the Tax Period 01.04.2019 to 31.03.2020 and Form GSTR DRC-07 issued in Reference No: ZD330824166224F Date 20/08/2024 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services Tax Act 2017 and violative of Articles 14 and 19(1)(g) of the Constitution of India and illegal, without jurisdiction and against the Principles of Natural Justice.

W.P.No.37693 of 2024

Vs

1. The Union of India,
Rep. by the Secretary,

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W.P.Nos.17184 of 2024 etc., batch

Department of Revenue,
Ministry of Finance,
No.137, North Block,
New Delhi - 110 001.

2.The Goods & Services Tax Council,
Rep. by its Chiarman,
GST Council Secretariat, 5th Floor, Tower-II,
Jeevan Bharti Building, Janpath Road,
Connogaught palace, New Delhi - 110001

3.The State of Tamil Nadu,
Rep. by its Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St. George, Chennai-600009.

4.Principal Secretary/Commissioner of Commercial Taxes,
Commercial Taxes Department, Ezhilagam, Chepauk,
Chennai - 600 005.

5.The Assistant Commissioner of GST & Central Excise,
Ponneri Division,
Office of the Chennai Outer Commissionarate,
Room.40, A1, 100 feet road, Mogappair,
Chennai-600037.

6. The Superintendent of GST and Central Excise,
Madhavaram Outer range,
Room No.40, A1, 100, TNHB Complex,
Mogappair,
Chennai-600037.



W.P.Nos.17184 of 2024 etc., batch

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the file of the 1st respondent in Notification No. 09/2023 - Central Tax dated 31-03-2023 and the records on the file of the 3rd respondent in G.O.Ms.No. 41 and the Notification dated 05-04-2023 issued therein and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services Tax Act, 2017 and violative of Articles 14 and 19(1)(g) of the Constitution of India and illegal, without jurisdiction and void.

W.P.No.37838 of 2024

Vs

1. The Union of India

Rep. by the Secretary
Department of Revenue,
Ministry of Finance
No.137, North Block
New Delhi – 101 001.

2. The Goods & Services Tax Council,
Rep. by its Chairman,
GST Council Secretariat,

5th Floor Tower - II Jeevan Bharati Building
Janpath Road, Connaught Palace
New Delhi - 110001.

3. The State of Tamil Nadu,

Rep. by its Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St.George, Chennai - 600009.

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W.P.Nos.17184 of 2024 etc., batch

4. Principal Secretary/Commissioner of
Commercial Taxes, Commercial Taxes
Department, Ezhiligam, Chepauk,
Chennai – 600005.

5. The State Tax Officer (ST),
Saligramam Assessment Circle,
Chennai.

6. The Assistant Commissioner (ST, Audit),
th
4 floor, PAPJM annex building,
No.1, Greams road,
Chennai – 600006.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the file of the 1st respondent in Notification No. 56/2023 - Central Tax dated 28-12-2023 and the records on the file of the 3rd respondent in G.O (Ms.) No. 1 and the Notification dated 02.01.2024 issued therein and the records on the files of the 5th respondent in GST/33AACCK7322EZX/2018-19 dated 29.04.2024 and consequent FORM GST DRC - 07 issued in Reference No. ZD330424243242V dated 29.04.2024 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services Tax Act, 2017 and violative of Articles 14 and 19(1)(g) of the Constitution of India and illegal, without jurisdiction and against the Provisions of the Goods and Services Tax Acts, 2017.

W.P.No.38092 of 2024

Vs

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W.P.Nos.17184 of 2024 etc., batch

1. The State of Tamil Nadu

Rep. by its Secretary to Government,
Commercial Taxes Department
Fort St. George, Chennai-600 009.

2. Union of India

Secretary to the Government of India
Ministry of Finance (Mof), Raj Path Marg, E Block,
Central Secretariat, New Delhi - 110011.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of 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 2nd respondent and corresponding Government order issued by the 1st respondent in G.O.(Ms).No.41 dated 05-04-2023 and quash the same as ultra-vires to section 168A of the Central Goods and Services Tax Act, 2017, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

W.P.No.38094 of 2024

Vs

The State Tax Officer
Chidambaram – 2 Assessment Circle,
Cuddalore District.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records pertaining to the impugned assessment order passed by the respondent

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W.P.Nos.17184 of 2024 etc., batch

vide his order in GSTIN 33AAEFC7056Q1Z2 dated 27-12-2023 (Tax period 2017-2018) and quash the same as it is barred by limitation and unenforceable under section 73(10) of the GST Act.

W.P.No.38204 of 2024

M/s PERAMBUR SRI SRINIVASA SWEETS
AND SNACKS,

Represented by its Managing Partner
Mr.D.Srinivasan,
No.16/1, Perambur High Road,
Perambur, Chennai - 600 011.

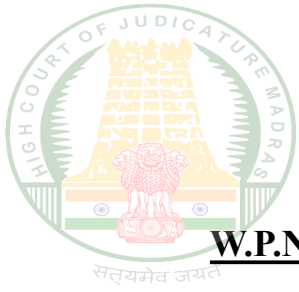
Vs

1. The Assistant Commissioner (S.T) (FAC),
Villivakkam Assessment Circle,
PAPJM Annexure Building, 2nd Floor,
No.1, Greams Road,
Chennai – 600 006.

2.The Commercial Tax Officer,
Villivakkam Assessment Circle,
PAPJM Annexure Building, 2nd Floor,
No.1, Greams Road,
Chennai-600 006.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records in the order passed by the 1st Respondent dated 31-08-2024 in GST/33AAHFP7042A1ZP/2019-20 and the impugned Summary of order in DRC-07 in Ref. No. ZD330824304297E dt. 31-08-2024 issued by the 2nd Respondent and quash the Orders as arbitrary and illegal.

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W.P.Nos.17184 of 2024 etc., batch

W.P.Nos.38218, 38226 & 38232 of 2024

WEB COPY

Vs

1. The Deputy State Tax Officer –
1,
Arumbakkam Assessment Circle,
Greams Road, PAPJM,
(Annexee Building),
Chennai - 600 006.

2. Union of India,
(Represented by the Ministry of
Finance),
Rajpath Marg, 'E' Block,
Central Secretariat,
New Delhi – 110 011.

3. The State of Tamil Nadu,
(Represented by its Secretary),
Commercial Taxes Department,
Fort St. George,
Chennai – 600 009.

PRAYER in W.P.No.38218 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the First Respondent herein in Form GST DRC - 07 with reference No. ZD3308241509158 dated 19.08.2024 along with the detailed Order with reference No. GSTIN/33AHEPM6329F1Z1/2019-20 dated 19.08.2024 and quash the 112/390



W.P.Nos.17184 of 2024 etc., batch

same.

WEB COPY

PRAYER in W.P.No.38226 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the 2nd Respondent herein in Notification No. 56/2023 - Central Tax dated 28.01.2023 and quash the same as ultra vires Section 168 A of the Central Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India.

PRAYER in W.P.No.38232 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the 3rd Respondent herein in G.O. Ms. No. 1 dated 02.01.2024 and quash the same as ultra vires Section 168A of the Tamil Nadu Goods and Services Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India.

W.P.Nos.38338 & 38341 of 2024

Vs

PRAYER in W.P.No.38338 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the impugned proceedings of the Respondent in GSTIN.33AACCG0210B3ZP/2019-20 dated 19.08.2024 along with Form GST DRC-07 bearing Ref. No. ZD330824149973Z dated 19.08.2024 for the tax period 2019-20 and quash the same.

PRAYER in W.P.No.38341 of 2024: Writ Petition filed under Article

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W.P.Nos.17184 of 2024 etc., batch

226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the impugned proceedings of the Respondent in GSTIN: 33AACCG0210B3ZP/2019-20 dated 13.08.2024 along with Form GST DRC-07 bearing Ref. No. ZD330824105460S dated 13.08.2024 for the tax period 2019-20 and quash the same.

W.P.No.38342 of 2024

Vs

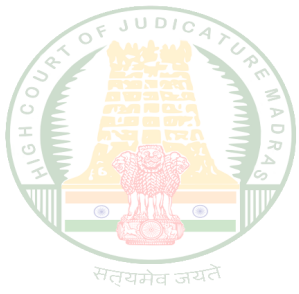
Assistant Commissioner,
Vanagaram Assessment Circle,
Integrated GST Building,
No.4/109, Chennai - Bangalore
Highways, Varadharajapuram,
Nazarathpet,
Poonamallee - 600 123.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of impugned Order dated 14.08.2024 bearing reference GSTIN: 33AALFC6233E1ZR/2019-20 along with DRC-07 summary of the Order dated 14.08.2024 bearing reference No.ZD3308241228568 of the Respondent and quash the same as arbitrary, illegal and without jurisdiction.

W.P.Nos.38360 & 38364 of 2024

Tvl.Venkateswara Farm Service
Rep. by its Proprietor Rose Naidu Venkatesan,
No.2/187 GNT Road, Janapanchatram Cross Road,
Cholavaram, Tiruvallur - 600 067
GSTIN:33AAFPV4328P1Z6

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W.P.Nos.17184 of 2024 etc., batch

WEB COPY

Vs

The Assistant Commissioner (ST) (FAC)
Cholavaram Assessment Circle
Room No.109, 1st Floor, Integrated Commercial
Taxes Building, Elephant Gate, Wall Tax Road,
Chennai – 600 003.

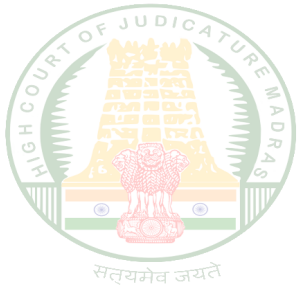
PRAYER in W.P.No.38360 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the Respondent herein in its Impugned Proceedings of the Respondent dated 26.12.2023 along with the Consequential Order U/s 73 in Ref. No.ZD331223206101D dated 26.12.2023 for the Period 2017-2018, and quash the same.

PRAYER in W.P.No.38364 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the impugned proceedings of the Respondent in the Impugned Order with the GSTIN/33AAFPV4328P1Z6/AUDIT-1/2017-18 dated 29.12.2023 with Order U/s 73 with the Ref. No.ZD331223255299D dated 29.12.2023 along with the Consequential Rectification Order in GSTIN/33AAFPV4328P1Z6/2017-18 dated 10.10.2024 with Rectification Order with Ref. No. ZD331024075045U dated 10.10.2024 for the Period 2017-2018, quash the same.

W.P.No.38608 of 2024

Perfectware Building Products Private Limited,
N.No.34 O.No.12,
Alagiri Nagar 5th street, Vadapalani,
Chennai, Tamil Nadu, 600026. Represented by its
Director, Mr.B.Imran Khan.

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W.P.Nos.17184 of 2024 etc., batch

WEB COPY

Vs

1. The Assistant Commissioner (ST),
Vadapalani Assessment Circle,
No.1, PAPJAM Annex Building ,
Chennai 600 006.

2. Deputy Commissioner (ST),
GST Appeal, Chennai - I, Chennai 600006.

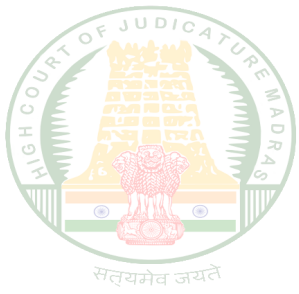
PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records culminating in impugned Order No. GSTN 33AAECP7027P1Z2, dated 30.08.2024 passed by the 1st Respondent and quash the same.

W.P.Nos.38930, 38944, 38947, 38940 & 38943 of 2024

Tvl. Rukmani & Co.,
(Represented by its Proprietor,
Mr. T. Ashok Kumar),
No. 22, Prakash Nagar, 13th Street,
Thirunindravur, Chennai,
Tiruvallur, Tamil Nadu - 602 024.

Vs

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W.P.Nos.17184 of 2024 etc., batch

WEB COPY

PRAYER in W.P.No.38930 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the 1st Respondent herein in FORM GST DRC - 07 with Reference No:ZD3304241668738 dated 22.04.2024 along with the detailed order in GST NO: 33BNWPG8190D1ZP / 2018 - 19 dated 18.04.2024 and quash the same.

PRAYER in W.P.No.38944 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the 4th Respondent herein in Notification No.56/2023 - Central Tax dated 28.12.2023 and quash the same as ultra vires Section 168A of the Central Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India.

PRAYER in W.P.No.38947 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the 5th Respondent herein in G.O.M.S.No.1 dated 02.01.2024, and quash the same as ultra vires Section 168A of the Tamil Nadu Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India.

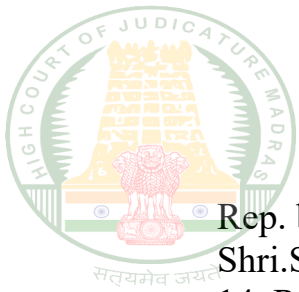
PRAYER in W.P.No.38940 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the 2nd Respondent herein in FORM GST DRC - 07 with Reference No : ZD330424197638Z dated 25.04.2024 along with the detailed order in GST No: 33ADJPT0472B1ZU / 2018 - 19 dated 24.04.2024 and quash the same.

PRAYER in W.P.No.38943 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the 1st Respondent herein in FORM GST DRC - 07 with Reference No. ZD3308242397263 dated 27.08.2024 along with the detailed order in GST No. 33ADJPT0472B1ZU/2019-20 dated 23.08.2024 and quash the same.

W.P.No.38977 of 2024

M/s. Saravana Selvarathnam Retail Private
Limited

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W.P.Nos.17184 of 2024 etc., batch

Rep. by its Managing Director
Shri.S.Saravana Arul
14, Ranganathan Street,
T.Nagar, Chennai – 600 017

Vs

Assistant Commissioner (ST)
Nandanam Assessment Circle
No.46, Mylapore Taluk Office Building,
2nd Floor, Greenways Road,
Chennai - 600 028.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, call for the records of the respondent in Ref. No. ZD330824281937U and quash the order in Ref. No. ZD330824281937U DT.29.08.2024/ GSTIN/ 33AAKCS2680M1ZY/ 2019-20 DT. 24.08.2023 (Digitally Signed on 29.08.2024) passed therein.

W.P.No.38998 of 2024

Tvl.CLAJUS Construction Consultancy,
Rep by its Proprietor,
Mr.L.Justin Thomas,
No.143, Arcot Road,
Valasaravakkam, Chennai – 600 087.

Vs

Office of the Assistant Commissioner (ST)
Ramapuram Assessment Circle,
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W.P.Nos.17184 of 2024 etc., batch

Commercial Taxes Department,
No.46, Greenways Road,
Mylapore Taluk Office Building
Chennai - 600 028.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorarified Mandamus, calling for the records of the impugned order passed in GSTIN/33ADPPJ3728A1ZV/2018-19 dated 10.4.2024 on the file of the Respondent and quash the same as erroneous, arbitrary and contrary to the provisions of the Goods and Service Tax Act 2017 and consequentially direct the Respondent to pass orders as per the law by providing a fair opportunity of personal hearing to the Petitioner.

W.P.No.39004 of 2024

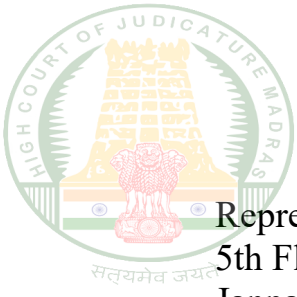
Tvl.CLAJUS Construction Consultancy,
Rep by its Proprietor
Mr.L.Justin Thomas,
No.143, Arcot Road,
Valasaravakkam, Chennai – 600 087.

Vs

1. The Union of India
Represented by the Secretary
Department of Revenue,
Ministry of Finance
No.137, North Block
New Delhi – 101 001.

2. The Goods & Services Tax Council
GST Council Secretariat

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W.P.Nos.17184 of 2024 etc., batch

Represented by its Chairman
5th Floor Tower - II Jeevan Bharati Building
Janpath Road, Connaught Palace
New Delhi - 110 001.

3. Central Board of Indirect Taxes & Customs

Represented by its Director
(CBIC) North Block, New Delhi - 110 001.

4. The State of Tamil Nadu

Represented by its Secretary to Government
Commercial Taxes and Registration B1 Department
Secretariat, Fort St.George, Chennai - 600 009.

5. Principal Secretary/
Commissioner of Commercial Taxes
Commercial Taxes Department
Ezhiligam, Chepauk, Chennai - 600 005.

6. Office of the Assistant Commissioner (ST)
Ramapuram Assessment Circle,
Commercial Taxes Department,
No.46, Greenways Road,
Mylapore Taluk Office Building
Chennai - 600 028.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in G.O.(Ms)No.1 dated 2.1.2024 issued by the 4th respondent.

W.P.No.39058 of 2024

M/s. Aarthi Enterprises,
Rep. by its Partner Mrs. G. Mythili

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W.P.Nos.17184 of 2024 etc., batch

No.1, Chelliamman Colony,
Second Street, Peravallur,
Chennai - 600082

WEB COPY

Vs

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records in Order bearing No GSTIN: 33AAQFA7205H2ZJ/2019-20 dated 30.08.2024 and Intimation Notice bearing reference GSTIN: 33AAQFA7205H2ZJ/2019-20 dated 26.11.2024 issued by the Respondent and quash the same as arbitrary and illegal.

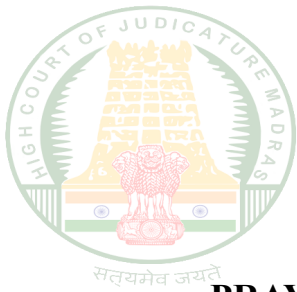
W.P.No.39260 of 2024

Tvl.CLAJUS Construction Consultancy,
Rep by its Proprietor
Mr.L. Justin Thomas,
No.143, Arcot Road,
Valasaravakkam, Chennai - 600 087.

Vs

Office of the State Tax Officer,
Ramapuram Assessment Circle,
No.46, Mylapore Taluk Office Building 2nd Floor,
Greenways Road, Mandaveli,
Chennai – 600 028.

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W.P.Nos.17184 of 2024 etc., batch

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorarified Mandamus, calling for the records of the impugned order passed in GSTIN/33ADPPJ3728A1ZV/ 2019- 20 dated 19.08.2024 on the file of the Respondent and quash the same as erroneous, arbitrary and contrary to the provisions of the Goods and Service Tax Act 2017 and Consequentially direct the Respondent to pass orders as per the law by providing a fair opportunity of personal hearing to the petitioner.

W.P.No.39270 of 2024

Tvl.CLAJUS Construction Consultancy,
Rep by its Proprietor
Mr.L.Justin Thomas,
No.143, Arcot Road,
Valasaravakkam, Chennai – 600 087.

Vs

1. The Union of India
Represented by the Secretary
Department of Revenue,
Ministry of Finance
No.137, North Block
New Delhi – 101 001.

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

122/390



W.P.Nos.17184 of 2024 etc., batch

3. Central Board of Indirect Taxes & Customs

Represented by its Director
(CBIC) North Block, New Delhi - 110 001.

4. The State of Tamil Nadu

Represented by its Secretary to Government
Commercial Taxes and Registration B1 Department Secretariat,
Fort St.George, Chennai - 600 009.

5. Principal Secretary/
Commissioner of Commercial Taxes
Commercial Taxes Department
Ezhiligam, Chepauk, Chennai - 600 005.

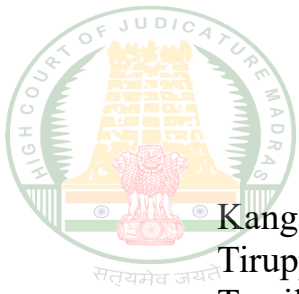
6. Office of the State Tax Officer,
Ramapuram Assessment Circle,

No.46, Mylapore Taluk Office Building 2nd Floor,
Greenways Road, Mandaveli
Chennai - 600 028.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in G.O.(Ms.)No.1 dated 02.01.2024 issued by the 4th respondent.

W.P.No. 39282 of 2024

M/s. VSK Traders,
Rep. by its Partner - S. Kumaresan,
No.1/117, Thammareddipalayam Village,
123/390



W.P.Nos.17184 of 2024 etc., batch

Kangayam,
Tiruppur,
Tamil Nadu – 638701.

WEB COPY

Vs

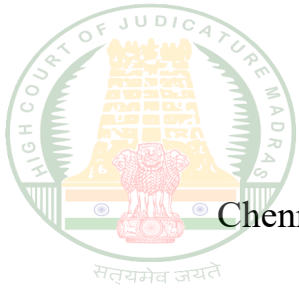
PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the impugned order in 33AAOFV1955H1ZW/2019-20 dated 29.08.2024 along with the consequential order under Section 73 of the CGST/TNGST Act, 2017, with ref no. ZD330824272979N dated 29.08.2024 to quash the same.

W.P.No.39333 of 2024

Tvl. MPN Constructions Private Limited,
Rep. by its Managing Director - Nagarajan M,
7, E.V. Palayam, Devaneri Village,
PillayarKoil Street, Cholavaram,
Chennai - 600 067.

Vs

The Assistant Commissioner (ST),
Cholavaram Assessment Circle,
Room No. 109, 1st Floor,
Integrated Commercial Taxes Building,
Elephant Gate, Wall Tax Road,
124/390



W.P.Nos.17184 of 2024 etc., batch

Chennai – 600 003.

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the Respondent herein in the Impugned proceedings vide GSTIN:33AAGCM0209C1Z8/2018-19 dated 27.04.2024 along with Form GST DRC-07 bearing Ref. No. ZD330424226363Q dated 28.04.2024 for the tax period 2018-19, and consequential rectification order vide GSTIN:33AAGCM0209C1Z8/2018-19 dated 09.11.2024 along with order of rejection bearing Ref No. ZD3311240533220 dated 9.11.2024 quash the same.

W.P.No. 39338 of 2024

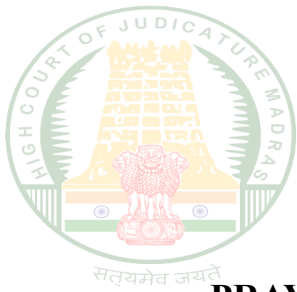
M/s. Sree Amman Farm Equipments Agencies,
Rep. by its Partner Sri.S.Chandrakala,
No. 7, R.K.Complex,
5 Roads
Opp. Nedunjalai Nagar,
Salem 636 004

Vs

1. The Assistant Commissioner (ST),
Arisipalayam Circle,
4th Floor, CTO Building,
Pitchards Road,
Hasthampatty,
Salem - 7

2.The Appellate Deputy Commissioner,
Salem.

125/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the first respondent in GSTIN: 33AAWFS7345E1ZT/ 2018-19 dated 30/04/2024 of the first respondent and consequential rejection of appeal of the petitioner by the second respondent in FORM GST APL-02 dated 04/11/2024 and quash the same.

W.P.No. 39342 of 2024

Vs

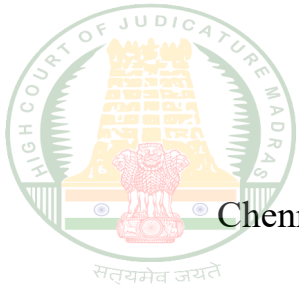
The Assistant Commissioner (ST),
Valluvarkottam Assessment Circle,
6th Floor, No.1 PAPJM Annex Building,
Greams Road, Chennai - 600 006

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the respondent herein in GSTIN: 33ATSPM8642B2Z1/ 2018-19 and quash the impugned proceeding dated 10/04/2024 passed therein.

W.P.No.39396 of 2024

Tvl. Everest Electrical Enterprises Private Limited,
Represented by its Managing Director
Mr.Ambalavanan Natarajan
Plot No. 48 & 49, 5th Street, 1st Floor,
Velan Nagar, Valasaravakkam,

126/390



Chennai - 600 087.

WEB COPY



W.P.Nos.17184 of 2024 etc., batch

Vs

1. Assistant Commissioner – (ST) (FAC),
Saligramam Assessment Circle,
No.15 & 16, 100 Feet Road, Malligai Avenue,
Chennai - 600 099

2. Deputy Commissioner – (ST)
GST Appeal, Chennai-I,
PAPJM Building, 3rd Floor,
Greens Road,
Chennai – 600006.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records of the impugned order under reference GSTIN 33AACCE8975D1ZL/2017-18 dated 30.12.2023 passed by the 1st respondent and quash the same.

W.P.No.39489 of 2024

Vs

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in the file of the Respondents and quash the Impugned Order under section 73

127/390



W.P.Nos.17184 of 2024 etc., batch
of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 30.08.2024 and having Reference Number ZD330824297980V and its annexure dated 28.08.2024 in GSTIN: 33ADRFS8366B1ZR/2019-20 passed by the Respondent for FY 2019-20.

W.P.No.39492 of 2024

Vs

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the respondent in Ref. No.ZD330824204268G and quash the order dt.23.08.2024 passed therein.

W.P.No.39495 of 2024

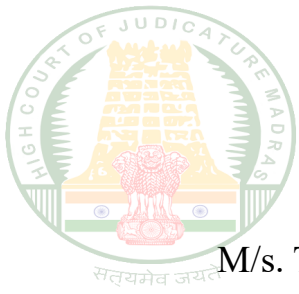
Vs

Deputy State Tax Officer
Rasipuram Circle

Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, call for the records of the respondent in Ref. No.ZD330824190490C and quash the order dt.22.08.2024 passed therein.

W.P.Nos.39500, 39502, 39503 & 39504 of 2024



W.P.Nos.17184 of 2024 etc., batch

M/s. Top Line Associates

Represented by its Partner,
Mr. T. Rizwan (A) Mohammed Rizwan
No. 10/41, 2, Anaikar Complex,
M.V. Badran Street,
Periamet, Chennai - 600 003.

Petitioner

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 Jeevanbharti
Building,
Janpath Road, Connaught Palace,
New Delhi - 110001.

3. The Central Board of Indirect
Taxes & Customs,
Represented by its Director,
North Block, New Delhi – 110001.

4. The State of Tamil Nadu
Represented by its Secretary to
Government
Commercial Taxes and Registration
129/390



W.P.Nos.17184 of 2024 etc., batch

Department
Secretariat, Fort St. George,
Chennai - 600009

WEB COPY

5.The Assistant Commissioner (ST)
(FAC)

Vepery Assessment Circle,
No. 1, PAPJM Annex Building,
Room No. A-110, First Floor,
Greens Road, Chennai - 600 006

Respondents

PRAYER in W.P.No.39500 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of 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.39502 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records pertaining to the impugned Notification No. 56/2023-CT 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.39503 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of 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.39504 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records pertaining to the impugned Notification in G.O. Ms. 130/390



W.P.Nos.17184 of 2024 etc., batch

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

PRAYER in W.P.No.39507 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of 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.

W.P.No.39507 of 2024

M/s. Top Line Associates
Represented by its Partner,
Mr. T. Rizwan (A) Mohammed Rizwan
No. 10/41, 2, Anaikar Complex,
M.V. Badran Street,
Periamet, Chennai - 600 003.

Petitioner

Vs

The Assistant Commissioner (ST)(FAC)
Vepery Assessment Circle,
No. 1, PAPJM Annex Building,
Room No. A-110, First Floor,
Greens Road, Chennai - 600 006

Respondent

131/390



W.P.Nos.17184 of 2024 etc., batch

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records pertaining to the impugned order 24.08.2024 passed in GSTIN: 33AAFFT3692N1ZO/2019-2020 passed by the Respondent and quash the same.

W.P.Nos.39773, 39775, 39781, 39787, 39790 & 39793 of 2024

M/s.JSM Logistics Pvt. Ltd

Represented by its Managing Director

Mr. Jahir Hussain,

No.1 and 1A, U.R. Nagar Extension

Anna Nagar West, Chennai 600 101

Petitioner

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 JeevanBharti Building

Janpath Road, Connaught Palace,

New Delhi - 110001.

3.The Central Board of Indirect Taxes & Customs,

Represented by its Director,

North Block, New Delhi – 110001.

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W.P.Nos.17184 of 2024 etc., batch

4.The State of Tamil Nadu

Represented by its Secretary to Government
Commercial Taxes and Registration Department
Secretariat, Fort St. George, Chennai - 600009.

5.The State Tax Officer,
Koyambedu Assessment Circle,
Varadarajapuram, Nazarthpet,
Poonamallee, Chennai - 600 123.

6.The Assistant Commissioner (ST)
Koyambedu Assessment Circle
No. 1, Greaves Road,
5th Floor, PAPJM Building,
Chennai - 600 006.

7.The Branch Manager,
Jammu and Kashmir Bank Limited,
No. 787 Anna Salai, Near Electricity Board,
Mount Road, Chennai – 600002.

Respondents

PRAYER in W.P.No.39773 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records pertaining to the impugned bank attachment notice dated 17.12.2024 bearing GSTIN: 33AABCJ3840P1ZE/2018-19/DSTO-3, issued by the 6th Respondent and quash the same.

PRAYER in W.P.No.39775 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records pertaining to the impugned DRC-07 order dated 25.04.2024 bearing Reference No. ZD3304241956761 passed by the 5th Respondent and quash the same.

PRAYER in W.P.No.39781 of 2024: Writ Petition filed under Article 133/390



W.P.Nos.17184 of 2024 etc., batch

226 of the Constitution of India, for the issuance of 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.39787 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records pertaining to the impugned Notification No. 56/2023-CT 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.39790 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of 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.39793 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of 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 14, 19(1)(g) and 21 of the Constitution of India.

W.P.Nos.39776, 39778, 39782, 39784, 39785, 39799 & 39780 of 2024

M/s.JSM Logistics Pvt. Ltd

Represented by its Managing Director

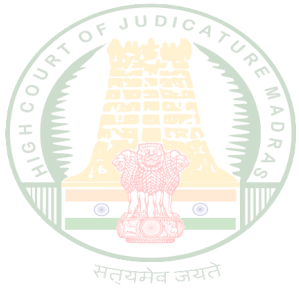
Mr. Jahir Hussain,

No.1 and 1A, U.R. Nagar Extension

Anna Nagar West, Chennai 600 101

Petitioner

134/390

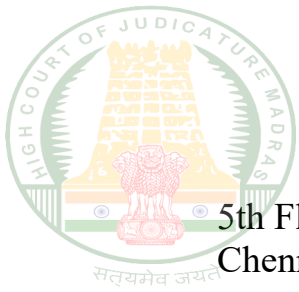


W.P.Nos.17184 of 2024 etc., batch

Vs

WEB COPY

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 JeevanBharti Building
Janpath Road, Connaught Palace,
New Delhi - 110001.
- 3.The Central Board of Indirect Taxes & Customs,
Represented by its Director,
North Block, New Delhi – 110001.
- 4.The State of Tamil Nadu
Represented by its Secretary to Government
Commercial Taxes and Registration Department
Secretariat, Fort St. George, Chennai - 600009.
- 5.The State Tax Officer,
Koyambedu Assessment Circle,
Varadarajapuram, Nazarthpet,
Poonamallee, Chennai - 600 123.
- 6.The Assistant Commissioner (ST)
Koyambedu Assessment Circle
No. 1, Greams Road,
135/390



W.P.Nos.17184 of 2024 etc., batch

5th Floor, PAPJM Building,
Chennai - 600 006.

WEB COPY

7.The Branch Manager,
Jammu and Kashmir Bank Limited,
No. 787 Anna Salai, Near Electricity Board,
Mount Road, Chennai – 600002.

Respondents

PRAYER in W.P.No.39776 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records pertaining to the impugned bank attachment notice dated 17.12.2024 bearing GSTIN: 33AABCJ3840P1ZE/2018-19/DSTO-3, issued by the 6th Respondent and quash the same.

PRAYER in W.P.No.39778 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records pertaining to the impugned DRC-07 order dated 13.08.2024 bearing Reference No. ZD3308241077684 passed by the 5th Respondent and quash the same.

PRAYER in W.P.No.39782 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records pertaining to the impugned Notification No. 56/2023-CT 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 or issue any other writ or order or direction as this Honble Court may deem fit and proper in the circumstances of the case.

PRAYER in W.P.No.39784 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of 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 or 136/390



W.P.Nos.17184 of 2024 etc., batch

issue any other writ or order or direction as this Honble Court may deem fit and proper in the circumstances of the case.

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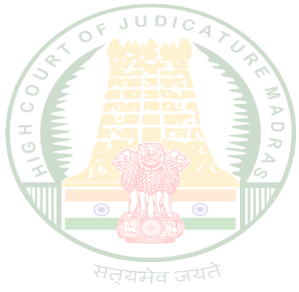
PRAYER in W.P.No.39785 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records pertaining to the impugned Notification in G.O. Ms. No. 1/2024 dated 02.01.2024 issued by the 4th Respondent and quash the same as it is manifestly arbitrary, void, contrary to the provision of Section 168A of the Central Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India or issue any other writ or order or direction as this Honble Court may deem fit and proper in the circumstances of the case.

PRAYER in W.P.No.39779 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of 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 or issue any other writ or order or direction as this Honble Court may deem fit and proper in the circumstances of the case.

PRAYER in W.P.No.39780 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, call for the records pertaining to the impugned DRC-07 order dated 20.08.2024 bearing Reference No. ZD3308241685750 passed by the 5th Respondent and quash the same.

W.P.No.39976 of 2024

M/s. Global Welding Systems,
Represented by its Proprietor
Mr.V.P.Sureshababu,
Plot No. 6, NA, Techno Industrial Park,
SIPCOT, Rajeswari Lay out,
Hosur, Krishnagiri District - 635126



W.P.Nos.17184 of 2024 etc., batch

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Vs

The State Tax Officer,
Office of the Assistant Commissioner (ST),
Hosur (North) - I,
Hosur - 635 109.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the connected records pertaining to the impugned proceedings of the Respondent herein made in GST 33BEFPS8579N2Z1 dated 16-02-24 and quash the same as illegal.

W.P.No.40064 of 2024

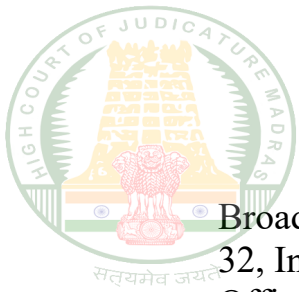
Tamil Nadu Handloom Development Corporation Ltd
Represented by its Managing Director
Mr.K.Munusamy,
nd
2 Floor, Kuralagam,
Chennai-600 108.

Petitioner

Vs

1. The State of Tamil Nadu
Represented by Secretary to
Government
Commercial Taxes and Registration
(B1) Department,
Fort St. George, Chennai - 600 009.

2.The Assistant Commissioner
(ST),
138/390



W.P.Nos.17184 of 2024 etc., batch

Broadway Assessment Circle ,
32, Integrated Commercial Taxes
Office Complex ,

Room No. 304, 3rd Floor,
Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for records pertaining to the impugned notification of the first respondent in G.O (Ms) No. 41 dated 05.04.2023 and consequential impugned order of the first respondent in G.O.(Ms) No.1 dated 02.01.2024 and consequential impugned order of the second respondent in GSTIN: 33CHET07412G2D6/ 2019-20 dated 30.08.2024 passed for the assessment year 2019 -2020 and quash the both as illegal, arbitrary and violative of principles of natural justice.

W.P.Nos.34065, 34073 & 34074 of 2023

Titan Company Limited

Represented by its Authorized Signatory

Mr. P. Manivannan,

No. 3, SIPCOT Industrial Complex,

Hosur, Krishnagiri District, Tamil Nadu – 635126.

Petitioner

Vs

1. The Union of India,

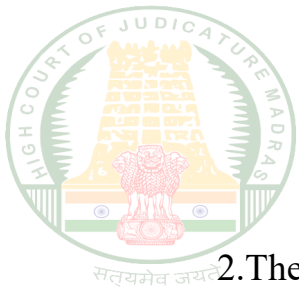
Represented by the Secretary,

Department of Revenue, Ministry of Finance,

No. 137, North Block,

New Delhi - 110 001.

139/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

2.The Goods & Services Tax Council,

GST Council Secretariat

5th Floor Tower - II Jeevan Bharti Building
Janpath Road, Connaught palace,
New Delhi – 110001

3.Central Board of Indirect Taxes & Customs
(CBIC) North Block, New Delhi - 110001

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.Principal Secretary/

Commissioner of Commercial Taxes,
Commercial Taxes Department
Ezhiligam, Chepauk, Chennai 600 005

6.The Joint Commissioner of GST
& Central Excise, Salem Commissionerate,
Salem, GST Bhawan, Foulks Compound,
Annai Road, Salem.

7.The Additional Commissioner of
GST & Central Excise (Audit),
Office of the Commissioner of GST
& Central Excise (Audit),
6/7, ATD Street, Race Course Road,
Coimbatore, T.N - 641018.

Respondents

PRAYER in W.P.No.34065 of 2023: Writ Petition filed under Article

140/390



W.P.Nos.17184 of 2024 etc., batch

226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in F.No. CBIC-20013/1/2023-GST in the files of the third respondent and quashing the impugned notification No. 09/2023 - Central Tax dated 31-03-2023 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.

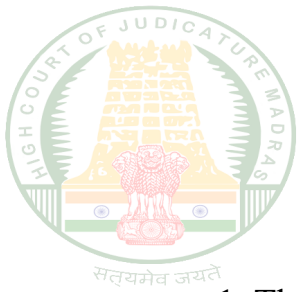
PRAYER in W.P.No.34073 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in G.O.Ms.No.41 in the files of the fourth respondent and quashing the impugned notification dated 05-04-2023, as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu 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.34074 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in C.No. III/10/32/2023 Audit relating to the SHOW CAUSE NOTICE No.28/2023-GST (ADC)(AUDIT) dated 28.09.2023 in the files of the 7th respondent and quash the same as arbitrary, without jurisdiction and void, in so far relates to Assessment year 2017-2018 and as delineated in Form GST DRC-01 dated 06.11.2023 with the reference DRC 01- 224192.

W.P.Nos. 35455, 35463 & 35458 of 2023

Tiong Woon Project and Contracting India Pvt. Ltd.,
Rep. by its Director
D.Silambarasan
No.194, O Block, 2nd floor, Ganapathy Colony,
Anna Nagar East, Chennai-600 102.

Petitioner



W.P.Nos.17184 of 2024 etc., batch

Vs

WEB COPY

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,
GST Council Secretariat
Represented by its Chairman
5th Floor Tower- II Jeevan Bharti Building
Janpath Road, Connaught palace,
New Delhi - 110001.

3. Central Board of Indirect Taxes & Customs
Represented by its Director
(CBIC) North Block, New Delhi-110001

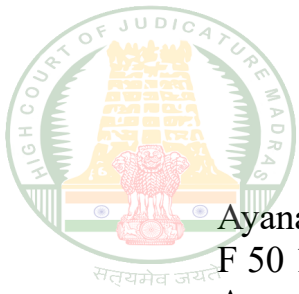
4. The State of Tamil Nadu
Represented by its
Secretary to Government
Commercial Taxes and Registration Department
Secretariat, Fort St. George, Chennai-600009.

5. Principal Secretary/
Commissioner of Commercial Taxes,
Commercial Taxes Department
Ezhiligam, Chepauk, Chennai-600005

6. State Tax Officer
Pondy Bazaar Assessment Circle
No.46, Greenways Road, Chennai - 600028

7. Commercial Tax Officer

142/390



W.P.Nos.17184 of 2024 etc., batch

Ayanavaram Assessment Circle,
F 50 1st Avenue, 3rd Floor,
Anna Nagar East, Chennai-600102.

WEB COPY

Respondents

PRAYER in W.P.No.35455 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in F.No. CBIC-20013/1/2023-GST in the files of the third respondent and quashing the impugned notification No. 09 of 2023 - Central Tax dated 31-03-2023 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.

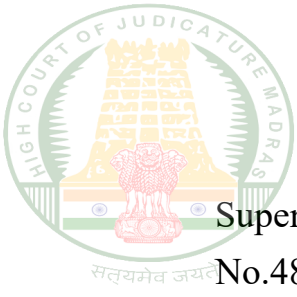
PRAYER in W.P.No.35463 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in Show Cause Notice in Form DRC – 01 in GSTIN:33AADCT1263C1ZW/2017-2018 dated 30.09.2023 in the filesth of the 6th respondent and quash the same as arbitrary, without jurisdiction and void, in so far relates to Assessment year 2017-2018.

PRAYER in W.P.No.35458 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records in G.O.Ms.No.41 in the files of the fourth respondent and quashing the impugned notification dated 05.04.2023, as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

W.P.No.94 of 2025

Vs

143/390



W.P.Nos.17184 of 2024 etc., batch

Superintendent of GST and Central Tax

No.48/1, III Floor, Aziz Nagar,
Reddiarpalayam,
Pondicherry - 605 010.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorarified Mandamus, calling for the records of the Order passed by the Respondent in Order in Original No. 01/2024 GST dated 23.08.2024 with DIN -20240859XQ0000222BE3 and quash the same to the extent of demand confirmed, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

W.P.No.173 of 2025

Sri Ayyanarappan Company,
Represented by its Managing Partner C.Rathinam
79, Naripallm, Sikkanaampatty PO,
Omalur, Salem, Tamil Nadu - 636 309
GSTIN: 33AAWFS1559A1Z5

Vs

The Assistant Commissioner (ST)
(FAC)
Omalur Assessment Circle,
2/1-15th Ward, Periyamariyamman
Kovil backside, Visvam Building
Street,
Omalur - 636 455

144/390



W.P.Nos.17184 of 2024 etc., batch

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the impugned proceedings of the Respondent vide Impugned Order in GSTIN- 33AAWFS1559A1Z5/2018-19 dated 24.04.2024 along with the Consequential Order U/s 73 with Ref. No.- ZD330424192373G dated 25.04.2024, for the tax period 2018-19, quash the same.

W.P.No.177 of 2025

Rajeshkumar,

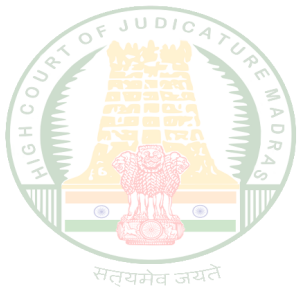
Proprietor of Sri Neelambur Kaliamman Rock
Drills, 55/20-2, Gandhipuram Cross Street -1,
Dharapuram,
Tiruppur - 638 656.

Vs

The Deputy State Tax Officer -1,
Office of the Deputy Commercial Tax Officer,
Dharapuram,
Tiruppur - III

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the impugned order under section 73 of the CGST/TNGST Act, 2017 issued in FORM GST DRC 07 bearing no. ZD3304242163301 dated 26.04.2024 along with attachment to DRC 07 dated 26.04.2024 to quash the same.

W.P.No.178 of 2025



W.P.Nos.17184 of 2024 etc., batch

Vs

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the file of the Respondent in its impugned proceedings for the Assessment year 2019-20 in GSTIN : 33AAFPE6843C1Z6 /2019-2020 dated 26.08.2024 and the Consequential DRC-07 order bearing Ref No : ZD330824283125D dated 30.08.2024, and quash the same.

W.P.Nos.196, 198 & 200 of 2025

Vs

PRAYER in W.P.No.196 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the 1st Respondent herein in FORM GST DRC-07 with Reference No. ZD330824102838A dated 13.08.2024 along with detailed order in GSTIN : 33AHOPS1297C1Z7 / 2019-20 dated 13.08.2024, for the assessment period 2019-20 and quash the same.

PRAYER in W.P.No.198 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the 2nd Respondent herein in Notification No.56/2023 - Central Tax dated 28.12.2023 and quash the same as ultra vires Section 168A of the Central Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India.

PRAYER in W.P.No.200 of 2025: Writ Petition filed under Article 226
146/390



W.P.Nos.17184 of 2024 etc., batch
of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the 3rd Respondent herein in G.O.M.S.No.1 dated 02.01.2024, and quash the same as ultra vires Section 168A of the Tamil Nadu Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India.

W.P.Nos.207 & 210 of 2025

Paramasivam Saravanan, Proprietor,
M/s.P.S.Corporation,
1, Murugan Koil Street, Mettukuppam,
Vanagaram, Tiruvallur 600095.

Vs

1. The Assistant Commissioner, (ST),
Vanagaram Assessment Circle,
Integrated Commercial Taxes Building,
No.4/109, Chennai Bangalore Highways,
Varadharajapuram, Nazarathpet, Poonamallee 600123.

2. Deputy Commissioner (Appeal), Chennai -II (GST),
Third Floor, Commercial Taxes Annexure Building,
No.1, Greams Road, Thousand Lights, Chennai 600 006.

PRAYER in W.P.No.207 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records culminating in Order No.ZD330424101823U dated 13.04.2024, issued by the 1st Respondent and quash the same.

PRAYER in W.P.No.210 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call

147/390



W.P.Nos.17184 of 2024 etc., batch
for the records culminating in Order No.ZD330424092742E dated
12.04.2024, issued by the 1st Respondent and quash the same.

W.P.No. 372 of 2025

Mr.Gopal Kuppuswamy, Proprietor,
M/s.G.Kuppuswamy,
(Proprietary concern registered under the GST Act)
No.6/1, Muthukalathi Street, Triplicane,
Chennai 600005.

Vs

1. The Deputy Commercial Tax Officer,
Thiruvallikeni Assessment Circle, South -I,
Chennai South, Tamil Nadu.

2. The Branch Manager,
Canara Bank, Nandanam Branch,
Chennai 600035.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records culminating in impugned Order dated 29.08.2024, bearing No.ZD3308242662096, passed by the 1st Respondent and quash the same.

W.P.No. 970 of 2025

M/s. South India Finvest Private Limited, de Point,
Rep. by its Director,
Mr. R. Natarajan, M/51 Years
No. 3490, I Floor, Pudhu Nagar,
Mettupalayam Road ,
148/390



W.P.Nos.17184 of 2024 etc., batch

Annur, Coimbatore 641 653.

WEB COPY

Vs

The Assistant Commissioner (ST)
Avinashi-Tiruppur-I Assessment Circle,
Veterinary Hospital Compound,
Kovai Road, Avinashi 641 654.

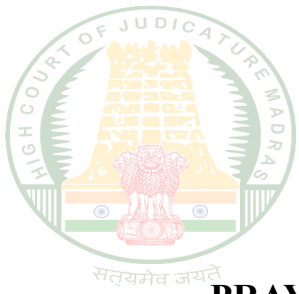
PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorarified Mandamus, calling for the records on the file of the Respondent in GSTIN: 33AAFCS2693PIZS/2019-20 dated 17.08.2024 and quash the same as illegal, arbitrary and violative of principles of natural justice and consequently direct the Respondent to consider the rectification petition dated 30.12.2024.

W.P.No.1221 of 2025

Tvl. Aum Textiles Impex Private Limited
Rep. by its Director
Mr. Veerappan Raman
Palaniappan Rama Palaniappan
No.9/1C, Alankar Garden,
G.N. Mills Post, Vellakinnar Pirivu,
Coimbatore - 641 029.

Vs

149/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records pertaining to the impugned order passed by the respondent vide his order in GST DRC-07 summary of the order under Reference No : ZD330824141461M dated 17-08-2024 and quash the same as it is barred by limitation and unenforceable under section 73(10) of the GST Act.

W.P.No.1224 of 2025

Tvl. Aum Textiles Impex Private Limited

Rep. by its Director

Mr. Veerappan Raman

Palaniappan Rama Palaniyappan

No.9/1C, Alankar Garden,

G.N. Mills Post, Vellakinnar Pirivu,

Coimbatore - 641 029.

Vs

1. The State of Tamil Nadu

Rep. by its Secretary to Government

Commercial Taxes Department / GST State Tax

Fort. St. George, Chennai 600 009.

2.Union of India

Secretary to the Government of India

Ministry of Finance (MOF), Raj Path Marg, E Block,

Central Secretariat,

New Delhi – 110011.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records pertaining to the impugned Notification No.56/2023-Central Tax dated 150/390



W.P.Nos.17184 of 2024 etc., batch

28-12-2023 issued by the 2nd respondent and corresponding Government order issued by the 1st respondent in G.O.(Ms) No.1 dated 02-01-2024 and quash the same as ultra-vires to section 168A of the Central Goods and Services Tax Act, 2017, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

W.P.No.1297 of 2025

Vs

1. The Union of India,

Represented by its Secretary,
Department of Revenue,
Ministry of Finance,
No.137, North Block,
New Delhi - 110 001.

2.The State of Tamil Nadu

Represented by its
Secretary to Government
Commercial Taxes and Registration Department
Secretariat, Fort St. George, Chennai – 600 009

3.The Assistant Commissioner ST FAC

Hosur (North) - I Assessment Circle,
Hosur.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Declaration, declaring the impugned Notification No. 56/2023 dated 28.12.2023, issued by the 1st respondent in exercise of powers under section 168A of the Tamil Nadu Goods and Services Tax Act 2017 as manifestly arbitrary, void, ultravires the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 151/390



W.P.Nos.17184 of 2024 etc., batch

2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

WEB COPY **W.P.No.1324 of 2025**

Vs

1. The Union of India,

Represented by its Secretary,
Department of Revenue,
Ministry of Finance,
No.137, North Block,
New Delhi - 110 001.

2.The State of Tamil Nadu

Represented by its
Secretary to Government
Commercial Taxes and Registration Department
Secretariat, Fort St. George, Chennai – 600 009

3.The Assistant Commissioner ST FAC

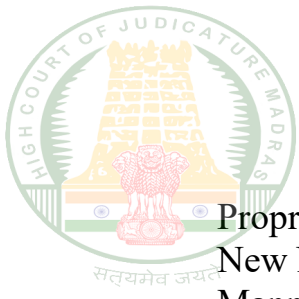
Hosur (North) - I Assessment Circle,
Hosur.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for Respondent No.3's Order dated 24.08.2024 passed in GSTIN: 33AFQPR5934P1ZJ/2019-2020 and quash the same.

W.P.Nos.1396, 1401 & 1404 of 2025

Mr. K.Subramanian,

152/390



W.P.Nos.17184 of 2024 etc., batch

Proprietor of M/s.Sarojini Marketing Company,
New No. 208 & Old No. 650C, M.T.H. Road,
Mannurpet, Chennai - 600050

WEB COPY

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 – 110001.

3.The Central Board of Indirect Taxes & Customs,

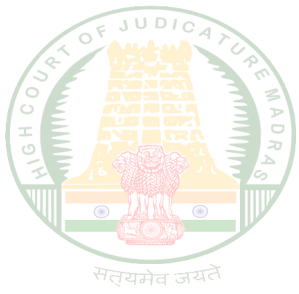
Represented by its Director,
North Block, New Delhi – 110001.

4.The State of Tamil Nadu

Represented by its Secretary to Government,
Commercial Taxes and Registration Department
Secretariat, Fort St. George, Chennai - 600009

5.The Assistant Commissioner (ST),

Korattur Assessment Circle,
No. 332, 3rd Floor,
Integrated Commercial Taxes Building,
Nandanam, Chennai - 600035
153/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

PRAYER in W.P.No.1396 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records pertaining to the Impugned Order dated 28.12.2023 bearing reference No. ZD331223246833K, passed by the 5th Respondent and quash the same.

PRAYER in W.P.No.1401 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of 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.1404 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of 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.

W.P.No.1720 of 2025

Tvl.Asia Tech Auto Forgings

(Represented by its Proprietor Mr. Prakash)

175, Industrial Estate, Thirumazhisai, Chennai,
Tiruvallur, Tamil Nadu- 600124

Vs

1. The State Tax Officer

(also known as Commercial Tax Officer)

154/390



W.P.Nos.17184 of 2024 etc., batch

Thirumazhisai Assessment Circle
STATION: NO.4/ 109, GST Integrated Building,
Nazaathpet, Chennai- 123.

WEB COPY

2.Union of India,
(Rep. by the Director, CBIC)
Ministry of Finance,
Raj Path Marg, “E” Block,
Central Secretariat,
New Delhi-110 011

3.State of Tamil Nadu,
(rep. by its Secretary),
Commercial Taxes Department,
Fort St. George,
Chennai – 600 009.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the first Respondent herein in GSTIN: 33AMFPP7637K1ZN /2019-20 dated 24th August, 2024 along with the summary of the order in form GST-DRC-07 reference no. ZD330824222275J dated 24th August, 2024 and quash the same.

W.P.Nos.1730 & 1736 of 2025

Tvl.Asia Tech Auto Forgings
(Represented by its Proprietor Mr. Prakash)
175, Industrial Estate, Thirumazhisai, Chennai,
Tiruvallur, Tamil Nadu- 600124

Petitioner

Vs

155/390



W.P.Nos.17184 of 2024 etc., batch

1. The State Tax Officer

(also known as Commercial Tax Officer)

Thirumazhisai Assessment Circle

STATION: NO.4/ 109, GST Integrated Building,
Nazaathpet, Chennai- 123.

2.Union of India,

(Rep. by the Director, CBIC)

Ministry of Finance,

Raj Path Marg, “E” Block,

Central Secretariat,

New Delhi - 110 011

3.State of Tamil Nadu,

(Rep. by its Secretary),

Commercial Taxes Department,

Fort St. George,

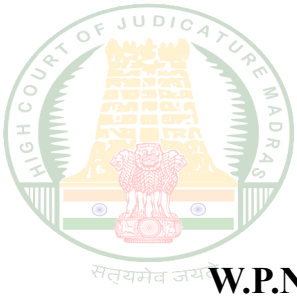
Chennai – 600 009.

Respondents

PRAYER in W.P.No.1730 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the second Respondent herein in Notification No.56/2023 -Central Tax dated 28th December, 2023 and quash the same as ultra vires Section 168A of the Central Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India.

PRAYER in W.P.No.1736 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the third Respondent herein in G.O.M.S.No.1 dated 2nd January, 2024, and quash the same as ultra vires Section 168A of the Tamil Nadu Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India.

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W.P.Nos.17184 of 2024 etc., batch

W.P.No.1922 of 2025

WEB COPY

M/s.Sri Om Sakthi Traders,
Rep. by its Director S.Suresh Kumar,
No.33-1 C, M.P.Koil Street,
Bhuvanagiri-608 601
Cuddalore District.

Vs

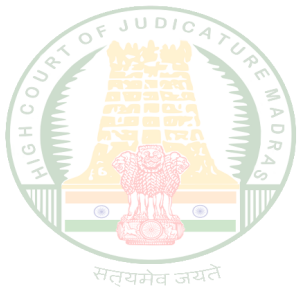
The Deputy State Tax Officer-2(I/C),
Office of the Deputy Commercial Tax Officer,
Chidambaram- 1, Cuddalore.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the Respondent herein in the Impugned proceedings vide Order in GSTIN/33AYDPS3972Q1ZO/2019-20 dated 27.08.2024 along with consequential order in Form GST DRC-07 bearing a Ref No. ZD3308242309581 dated 27.08.2024 for the tax period 2019-20, and quash the same.

W.P.No.1927 of 2025

Tvl. The Noble Motors,
Represented by its Managing Partner
Mr.E.P.Sathish Kumar,
RSF362/ 2A2, Near Sakthimahall,
Perundurai Main Road, Erode 638011
GSTIN: 33AADFT4912D1ZM.

157/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

Vs

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the impugned proceedings of the Respondent in the Impugned Order in GSTIN:33AADFT4912D1ZM/2017-18 dated 14.12.2023 along with the Consequential Order U/s 73 with Ref.ZD331223097166G dated 14.12.2023 for the Period 2017-2018, quash the same.

W.P.Nos.1974, 1984 & 1982 of 2025

Tvl. Ankidyne

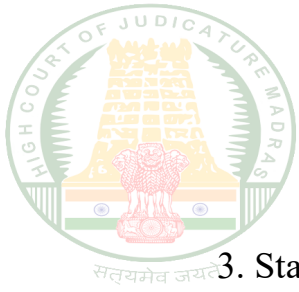
(Represented by its Proprietrix Kavitha Padmanabhan)
No. 35A, First Main Road, Venkatraman Nagar, Hasthinapuram,
Chitlapakkam, Kancheepuram,
Tamil Nadu - 600 064.

Vs

1. The State Tax Officer,
(Also known as Commercial Tax Officer),
Pallavaram Assessment Circle
Station: No.345, 3rd Street, Integrated Commercial Taxes Building,
Nandanam, Chennai-600 035

2.Union of India,
(Rep. by the Director, CBIC)
Ministry of Finance,
Raj Path Marg, “E” Block,
Central Secretariat,
New Delhi – 110 011

158/390



W.P.Nos.17184 of 2024 etc., batch

3. State of Tamil Nadu,
(Rep. by its Secretary),
Commercial Taxes Department,
Fort St. George,
Chennai – 600 009.

PRAYER in W.P.No.1974 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the Respondent herein in GSTIN: 33AHEPK7304C1ZX /2019-20 dated 27th August, 2024 along with the summary of the order in form GST-DRC-07 reference no. ZD330824239450I dated 27th August, 2024 and quash the same.

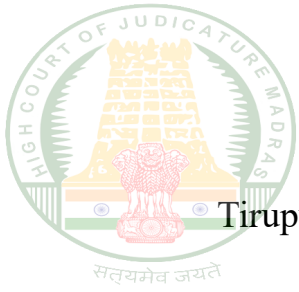
PRAYER in W.P.No.1984 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the second Respondent herein in Notification No.56/2023 - Central Tax dated 28th December, 2023 and quash the same as ultra vires Section 168A of the Central Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India.

PRAYER in W.P.No.1982 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the third Respondent herein in G.O.M.S.No.1 dated 2nd January, 2024, and quash the same as ultra vires Section 168A of the Tamil Nadu Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India.

W.P.No.2031 of 2025

Tvl. M.S.FASHION,
Rep. by its Proprietor - V.Subramaniam
No.1/223-A, Peruntholuvu, Cross Road,
Thonkuttipalayam,

159/390



W.P.Nos.17184 of 2024 etc., batch

Tirupur - 641 665.

WEB COPY

Vs

The State Tax Officer,
Office of the Commercial Tax Officer,
Pongalur Assessment Circle,
Tiruppur.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the Respondent herein in its Impugned Order passed by the Respondent in GSTIN: 33BJUPS9351J1ZD/2017-2018 dated 27.12.2023 along with the Form DRC-07 bearing Reference No.ZD33122 3232267R dated 27.12.2023 for the period 2017-2018 and quash the same.

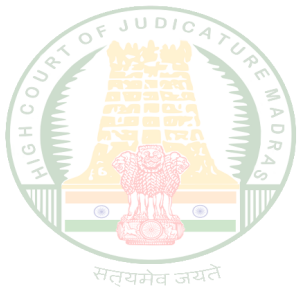
W.P.No.2037 of 2025

Tvl. M.S.FASHION,
Rep. by its Proprietor - V.Subramaniam
No.1/223-A, Peruntholuvu, Cross Road,
Thonkuttipalayam,
Tirupur - 641 665.

Vs

The State Tax Officer,
Office of the Commercial Tax Officer,
Pongalur Assessment Circle,
Tiruppur – I.

160/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the Respondent herein in its Impugned Order passed by the Respondent in GSTIN: 33BJUPS9351J1ZD/2018-19 dated 23.04.2024 along with the Consequential Order U/s 73 with Ref. No. ZD3304241793569 dated 24.04.2024 for the tax period 2018-19 and quash the same.

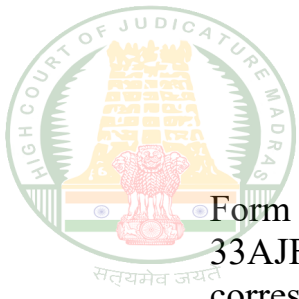
W.P.No.2034 of 2025

Vs

1. The Deputy Commercial Tax Officer,
Tambaram Zone, Chengalpattu,
Tamilnadu.

2.The Deputy Commissioner (ST)(FAC)
PAPJM Building,
4th Floor, Room No.422,
Office of the Deputy Commissioner (ST),
Tambaram Zone,
Chennai – 600 006.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorarified Mandamus, to call for the records in the file of the 1st Respondent in Order dated 20.08.2024 in Ref No.ZD3308241678705 for tax period April 2019 to March 2020 passed by the 1st Respondent and quash the same as illegal, arbitrary and in violation of principle of natural justice and also issue appropriate directions to 2nd Respondent to raise the attachment and lien issued vide 161/390



W.P.Nos.17184 of 2024 etc., batch

Form DRC-13 and Notice dated 26.12.2024 in GSTIN 33AJFP1570F1ZG for tax period April 2019 to March 2020 corresponding to Financial year 2019-20.

WEB COPY

W.P.Nos.2035 & 2041 of 2025

M/s.Seizo Automotive Private Limited

Represented by its Director

Mr.R.Viswanathan

No.74/1, E6, Plot No.203,204.,

Beauty Farms

Paparambakkam Road

Sriperumbudur, Kancheepuram

Tamil Nadu - 602 105.

Petitioner

Vs

1. Union of India,

Represented by the Secretary of Government of India

Ministry of Finance

New Delhi - 110001.

2.The State of Tamil Nadu

Rep. by its Secretary,

Commercial Taxes Department,

Tamil Nadu.

3. The Assistant Commissioner

Sriperumbudur Assessment Circle

Kancheepuram District.

Respondents

PRAYER in W.P.No.2035 of 2025: Writ Petition filed under Article 226 of the
162/390



W.P.Nos.17184 of 2024 etc., batch

Constitution of India, for the issuance of a writ of Certiorari, to call for the impugned proceedings of the third respondent in Order under section 73 dated 26.8.2024, the summary of the Order in Form GST DRC-07 dated 26.8.2024 in Reference No:ZD330824229514E and the attachment to DRC-07 dated 26.8.2024 and quash the impugned proceedings as passed beyond the period limitation, passed contrary to the principles of natural justice and also against the provisions of the CGST/TNGST Act,2017.

PRAYER in W.P.No.2041 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Declaration, to declare Notification No. 56/2023-Central Tax dated 28.12.2023 as ultra-vires the provisions of the CGST Act being incapable of being issued under section 168A of the CGST Act as it is being arbitrary and without the authority of law.

W.P.No.2078 of 2025

M/s Thangam Agencies
Rep. by its Proprietor
Smt.T. Chitra

No.3/205,Thangam Agro Service Complex,
Shop No.2, Udumalai Main Road,
Jallipatti,
Coimbatore – 641 669

Vs

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the respondent herein in GSTIN: 33AYPPC0416R1Z9/2019-20 and quash the proceeding dated 02/08/2024 passed therein.

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W.P.Nos.17184 of 2024 etc., batch

W.P.No.2229 of 2025

Tvl. Daksh Auto,
(Unit of Kanunga Extraction Pvt Ltd)
Rep. by its Director
Jeetendra Kanunga
No.40/4, 40/5, Bukkasagaram Village,
Hosur, Krishnagiri – 635109.

Vs

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

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

3.The Deputy State Tax Officer – II,
Hosur (North) II Assessment Circle,
Hosur.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Declaration, declaring the impugned Notification No. 56/2023 dated 28.12.2023, issued by the 1st respondent in exercise of powers under section 168A of the Tamil Nadu Goods and Services Tax Act 2017 as manifestly arbitrary, void, ultravires the
164/390



W.P.Nos.17184 of 2024 etc., batch

provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

WEB COPY

W.P.No.2350 of 2025

Vs

1. The Union of India,

Represented by its Director
Department of Revenue,
Ministry of Finance,
No.137, North Block,
New Delhi - 110 001

2. The State of Tamil Nadu

Represented by its
Secretary to Government
Commercial Taxes and Registration Department
Secretariate, Fort St George, Chennai – 600 009.

3.The Deputy State Tax Officer 1,
Hosur (North) - I Assessment Circle,
Hosur.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Declaration, declaring the impugned Notification No. 56/2023 dated 28.12.2023, issued by the 1st respondent in exercise of powers under section 168A of the Tamil Nadu Goods and Services Tax Act 2017 as manifestly arbitrary, void, ultravires the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act

165/390



W.P.Nos.17184 of 2024 etc., batch

2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

WEB COPY **W.P.No.2412 of 2025**

Tvl. Daksh Auto,
(Unit of Kanunga Extraction Pvt. Ltd)
Rep. by its Director
Jeetendra Kanunga
No.40/4, 40/5, Bukkasagaram Village,
Hosur, Krishnagiri - 635 109.

Vs

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

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

3.The Deputy State Tax Officer II,
Hosur (North) - II Assessment
Circle,
Hosur

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W.P.Nos.17184 of 2024 etc., batch

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the impugned order of the 3rd respondent passed in GSTIN: 33AAACK8268M2Z3/2019-20 dated 28.08.2024 and quash the same and issue any other writ.

W.P.No.2592 of 2025

Vs

1. Union of India,

Represented by the Secretary of Government of India,
Ministry of Finance, New Delhi- 110001.

2.The Director,

Central Board of Indirect Taxes and Customs
1st Floor Tower NBCC Plaza-1 Sector 5,
Pushp Vihar New Delhi – 110017.

3.The State Tax Officer

Ramapuram Assessment Circle
No.46, Mylapore Taluk Office Building,
2nd floor, Greenways Road,
Mandaveli, Chennai - 28

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of Notification No.56/2023-Central Tax dt. 28.12.2023 issued by the 2nd respondent consequential culminating the Impugned Assessment Order dated 31.08.2024 issued by the 3rd respondent in GSTIN. No. 33AGRPA3240P1ZA /2019-20 and quash the same as arbitrary and ultra-

167/390



W.P.Nos.17184 of 2024 etc., batch

WEB CO W.P.Nos.2788 & 2794 of 2025

TVL. M.S. Garments,
Rep by its Proprietor
V. Subramaniam
No. 378/1, Vivekandar Nagar, Bank
Colony,
K Chettipalayam, Dharapuram
Road,
Tiruppur, Tamil Nadu – 641 608.
GSTIN : 33JUPS9351J1ZD

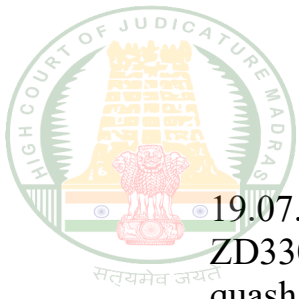
Vs

The State Tax Officer -1
Office of the Commercial Tax Officer,
Pongalur Assessment Circle,
Tiruppur - 1.

PRAYER in W.P.No.2788 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the Respondent herein in its Impugned Order passed by the Respondent in GSTIN: 33BJUPS9351J1ZD/2019-20 dated 16.03.2024 along with the Consequential Order U/s 73 with Ref. No. ZD330324099711E dated 16.03.2024 for the tax period 2019-20 and quash the same.

PRAYER in W.P.No.2794 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, to call for the records of the Respondent herein in its Impugned Order passed by the Respondent in GSTIN 33BJUPS9351J1ZD/2019-20 dated

168/390



W.P.Nos.17184 of 2024 etc., batch

19.07.2024 along with the Consequential Order U/s 73 with Ref. No: ZD330724231891E dated 19.07.2024 for the tax period 2019-20 and quash the same.

WEB COPY

W.P.No.2848 of 2025

M/s. Indcon Structurals Private Limited

Rep. by its Authorised Signatory Mr. Prabodh
Second Floor, No.161, Greams Road,
Thousand Lights, Chennai – 600006.

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 and Services Tax Council,

Represented by its Secretary,
GST Council Secretariat
5th Floor Tower II Jeevan Bharti Building
Janpath Road, Connaught Palace,
New Delhi - 110001.

3.Central Board of Indirect Taxes and Customs,

Represented by its Chairman,
North Block, New Delhi – 110001.

4.The State of Tamil Nadu

Represented by its Secretary to Government
Commercial Taxes and Registration Department

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W.P.Nos.17184 of 2024 etc., batch

Secretariat, Fort St. George,
Chennai - 600009.

WEB COPY

5.The Assistant Commissioner (ST),
Nungambakkam Assessment Circle
No.88, Mayor Ramanathan Salai,
Chetpet, Chennai - 600 031.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorarified Mandamus, calling for the records in Order passed by the 5th Respondent GSTIN 33AAACI0873Q1ZB/2019-20 dated 21.08.2024 along with DRC-07 Order under Sec 73, Ref No.ZD330824189250D dated 21.08.2024 issued by the 5th Respondent, and quash the same and direct the 5th Respondent to hear the matter on merits after affording personal hearing opportunity to the petitioner.

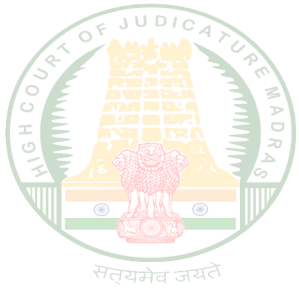
W.P.No. 3122 of 2025

Tvl. Indus Agencies
Rep. by its Partner Abdul Khadar Jailani J
43, K.M Complex Three Road Pallapatty,
Suramangalam Main Road,
Salem, Tamil Nadu - 636 009
GSTIN: 33AACFI8339N1Z0

Vs

The State Tax Officer,
Office of the Commercial Tax Officer
Arisipalayam Circle,
4th Floor, Commercial Taxes Office Building,
Pichards Road, Hasthampatty, Salem-7.

170/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the records on the files of the Respondent in Form GST DRC-07 in GSTIN: 33AACFI8339N1Z0/ 2019-20 dated 29.08.2024 along with the Order U/s 73 with Ref. No.: ZD3308242760775 dated 29.08.2024 for the tax period 2019-20 and quash the same.

W.P.No.3138 of 2025

Vs

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the Respondent vide his summary of the order GST DRC-07 Reference No: ZD330824163699T dated 20-08-2024 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.

W.P.No.3195 of 2025

Vs

1. The Assistant Commissioner (ST),
171/390



W.P.Nos.17184 of 2024 etc., batch

Krishnagiri II Circle,
Krishnagiri - 635 001.

WEB COPY

2.The Deputy State Tax Officer - I,
Krishnagiri II Circle,
Krishnagiri - 635 001.

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorari, calling for the connected records pertaining to the impugned proceedings of the 1st Respondent herein made in reference No. GST33BADPB5829G1Z2/2019-20 dated 31/08/2024 and QUASH the same as illegal, arbitrary and barred by limitation.

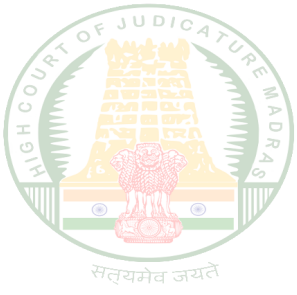
WP No. 3338 of 2025

Vs

The State Tax Officer (FAC)
Office of the Commercial Tax Officer,
Palladam -1, Assessment Circle,
Tirupur - III, Tamil nadu.

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records of the Respondent herein in its Impugned Order passed by the Respondent in GSTIN:33AIDPP0624L1ZE/2019-2020 dated 12.08.2024 along with the Form DRC-07 bearing Reference No.ZD3308240907147 dated 12.08.2024 for the period 2019-2020, and quash the same.

172/390



W.P.Nos.17184 of 2024 etc., batch

WEB CO **W.P.No. 3386 of 2025**

M/s Win Track Electricals
Rep by its Proprietor
Mr.V.Saravanan,
No.1, Gangai Amman Nagar Main Road,
Maduravoyal,
Chennai - 600 095

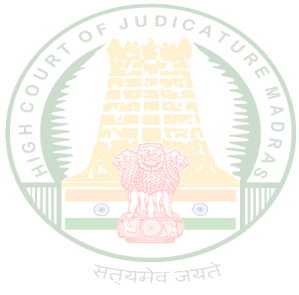
Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the connected records pertaining to the impugned proceedings of the Respondent herein made in GSTIN:33BFGPS6824G1ZB/2018-19 dated 12/04/2024 and QUASH the same as illegal and barred by limitation.

W.P.No. 3443 of 2025

Tvl. Asia Tech Auto Forgings
(Represented by its Proprietor Mr.Prakash)
175, Industrial Estate, Thirumazhisai, Chennai,
Tiruvallur, Tamil Nadu - 600 124

173/390



W.P.Nos.17184 of 2024 etc., batch

Vs

WEB COPY

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in GSTIN: 33AMFPP7637K1ZN /2019-20 dated 31th August, 2024 along with the summary of the order in form GST-DRC-07 reference no. ZD330824309382I dated 30th August, 2024 and quash the same.

W.P.No.3577 of 2025

Tvl. Hyderali N.Hydwraili Maligai

Rep. by its Proprietor Nanina Mohamed Hyderalai

1/A/1, Nandhanar Street, Bhavani,

Erode, Tamil Nadu - 638 301

GSTIN: 33ADKPH3816Q1Z8

Vs

The Assistant Commissioner (ST)(FAC),

Office of the Commercial Tax Officer,

Bhavani Assessment Circle,

No.158/2002, Pookadai Veedhi, Bhavani-638 301.

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the Respondent in Order vide GSTIN: 33ADKPH3816Q1Z8/2018-19 dated 26.04.2024 along with the Consequential Order U/s 73 dated

174/390



W.P.Nos.17184 of 2024 etc., batch

26.04.2024 for the tax period 2018-19 and quash the same.

W.P.No. 3766 of 2025

WEB COPY

Vs

Respondent

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the connected records pertaining to the impugned proceedings of the Respondent herein made in Ref 33AHRPA3166F1ZK dated 16/02/2024 and QUASH the same as illegal and barred by limitation, or passing any other order or orders deem fit in the circumstances of the case.

W.P.No. 3883 of 2025

M/s. Renga Engineering Works (India) Pvt. Ltd.

Rep. by Its Director Mr.Ambalvanan G.

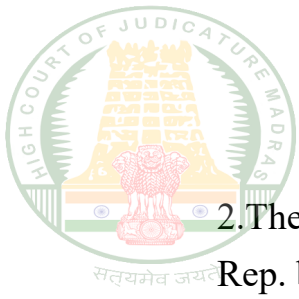
NP 10/10, Guindy Industrial Developed plot,
Ekkattuthangal, Guindy, Chennai - 32

Vs

1. Union of India,

Represented by the Director
Department of Revenue
Ministry of Finance
New Delhi - 110001.

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W.P.Nos.17184 of 2024 etc., batch

2.The State of Tamil Nadu

Rep. by its Secretary,
Commerical Taxes Department,
Tamil Nadu.

3.The Assistant Commissioner

Guindy Division,
Office of the Assistant Commissioner of GST & Central Excise
Chennai South Commissionerate,
No.692, M.H.U. Complex, Anna Salai,
Nandanam, Chennai-35.

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the third Respondent Order dated 30.08.2024 passed in ORDER IN ORIGINAL NO. 45/2024 (GST) and quash the same.

W.P.No.3905 of 2025

Tvl. Siva Agencies,
Rep by its Proprietor,
Sivakumar,
27/4, Needamangalam road,
Mannargudi,
Tiruvarur-614001

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent
176/390



W.P.Nos.17184 of 2024 etc., batch
in GSTIN 33DAGPS3864D1ZN/2019-20 dated 22.08.2024 and quash the same as illegal, barred by limitation, against the Principles Natural Justice and against the provisions of law.

WEB COPY

W.P.No.3942 of 2025

Vs

The Union of India,
Represented by its Director,
Department of Revenue
Ministry of Finance,
No.137, North Block,
New Delhi - 110 001.

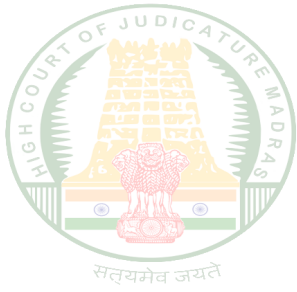
2.The State of Tamil Nadu
Represented by its
Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St. George, Chennai- 600 009.

3.The Deputy State Tax Officer 1
Hosur (north)- I Assessment Circle,
Hosur.

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the impugned order of the 3rd respondent passed in GSTIN:33AFGPM4743R1ZX/2019-20 dated 21.08.2024 and quash the same.

W.P.No. 4223 of 2025

177/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

Vs

The Deputy State Tax Officer - 2 [FAC]
Office of Deputy Commercial Tax officer
Chidambaram - II Assessment Circle,
Cuddalore, Tamilnadu.

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records of the Respondent herein in its Impugned Order passed by the Respondent in GSTIN: 33ACYPT2688K1ZK/2019-2020 dated 29.08.2024 along with the Form DRC-07 bearing Reference No. ZD3308242742575 dated 29.08.2024 for the period 2019-2020, and quash the same.

W.P.No.4443 of 2025

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records of the Respondent herein in its Impugned Order passed by the Respondent in GSTIN: 33AAZFS5033L2ZL/2019-2020 dated 26.08.2024 along with the Form DRC-07 bearing Reference No. ZD330824228633D dated 26.08.2024 for the period 2019-2020, and quash the same.

W.P.No.4510 of 2025

178/390



W.P.Nos.17184 of 2024 etc., batch

Reliance Infrastructure Limited

Represented by its Assistant Vice President

Mr. Venkata Ramana Rachakonda

Having its office at Plot No. 34, 35,

Thilai Nahar, Neyveli, Cuddalore,

Tamil Nadu - 607803

Vs

1. Union of India

Through Secretary Ministry of Finance,
Department of Revenue,
Government of India, having its office at
Central Secretariate, North Block,
New Delhi - 110001.

2. State of Tamil Nadu

Through Secretary Commercial Taxes and Registration Department
Tamilnadu Commercial Taxes and Registration Department
Tamil Nadu Secretariate, Fort St. George,
Chennai - 600009,
Tamil Nadu.

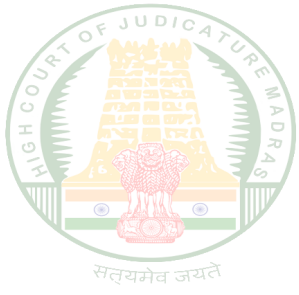
3. The Commissioner of State Tax

Tamil Nadu Having his office at
Ezhilagam,
Chepauk, Chennai-600005

4. The Commercial Tax Officer

Jurisdiction: Panruti Having his office at
Commercial taxes building, Kumbakonam Road,
Taluk office Complex,
Tamil Nadu - 612001.

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W.P.Nos.17184 of 2024 etc., batch

WEB COPY

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling or a writ in the nature of Certiorari or any other writ, order or direction under Article 226 for the records pertaining to the order reference no. ZD330824241207J dated 27.08.2024 passed by the Respondent No. 4 and quash the same as illegal, perverse, without jurisdiction and issued in abuse of process of law and in breach of principles of natural justice.

W.P.No.4515 of 2025

Reliance Infrastructure Limited

Represented by its Assistant Vice President

Mr. Venkata Ramana Rachakonda

Having its office at Plot No. 34 35,

Thilai Nahar, Neyveli, Cuddalore

Tamil Nadu - 607803

Vs

1. Union of India

Through Secretary Ministry of Finance,
Department of Revenue,

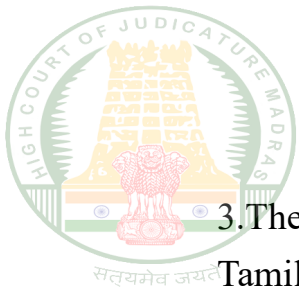
Government of India, having its office at
Central Secretariate, North Block,
New Delhi - 110001.

2. State of Tamil Nadu

Through Secretary Commercial Taxes and Registration Department
Tamilnadu Commercial Taxes and Registration Department
Tamil Nadu Secretariate, Fort St. George,
Chennai - 600009,

Tamil Nadu.

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W.P.Nos.17184 of 2024 etc., batch

3.The Commissioner of State Tax,
Tamil Nadu Having his office at
Ezhilagam,
Chepauk, Chennai - 600005

4.The Commercial Tax Officer
Jurisdiction: Panruti Having his office at
Commercial taxes building, Kumbakonam Road,
Taluk office complex,
Tamil Nadu - 612001

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records pertaining to the order bearing reference no. ZD330125095652G dated 10.01.2025 rejecting the application for rectification, passed by the Respondent No.4 and quash the same as illegal, perverse, without jurisdiction and issued in abuse of process of law and in breach of principles of natural justice.

W.P.No.4519 of 2025

Reliance Infrastructure Limited
Represented by its Assistant Vice President
Mr. Venkata Ramana Rachakonda having its
office at Plot No. 34 35, Thilai Nahar, Neyveli,
Cuddalore, Tamil Nadu - 607803

Vs

1. Union of India
Through Secretary Ministry of
Finance,
Department of Revenue,

181/390



W.P.Nos.17184 of 2024 etc., batch

Government of India, having its
office at
New Delhi - 110001

WEB COPY

2.State of Tamil Nadu

Through Secretary Commercial
Taxes and Registration Department
Tamilnadu Commercial Taxes and
Registration Department
Tamil Nadu Secretariate, Fort St.
George,
Chennai - 600009,
Tamil Nadu.

3.The Commissioner of State Tax

Tamil Nadu Having his office at
Ezhilagam,
Chepauk, Chennai-600005

4.The Commercial Tax Officer

Jurisdiction: Panruti Having his
office at
Commercial taxes building,
Kumbakonam Road,
Taluk office complex,
Tamil Nadu - 612001

5.The GST Council

Through the Secretary,
5th Floor, Tower-II,
Jeevan Bharti Building
Janpath Road, Connaught Place,
New Delhi - 110001.

PRAYER: This writ petition is filed under Article 226 of Constitution of
182/390



W.P.Nos.17184 of 2024 etc., batch

India to issue a Writ of Certiorari, calling for the records pertaining to the Notification No. 56/2023-C.T. dated 28.12.2023 issued by Respondent No. 1 and quash the same as illegal, unconstitutional and ultra vires; calling for the records pertaining to the G.O.(Ms).No. 1 dated 02.01.2024 issued by Respondent No. 2 and quash the same as illegal, unconstitutional and ultravires.

W.P.No.4558 of 2025

Tvl.Srikaliamman Security Service and Detective bureau

Rep. by its Managing Director V. Eswaran

536/2, Mettur Main Road,

Anthiyur Corner, Bhavani,

Tamil Nadu - 638 301

GSTIN: 33AAQFS7259D2ZV

Vs

The Deputy State Tax Officer - 2,

Office of the Deputy Commercial Tax Officer,

Bhavani Assessment Circle No.158/1002, Pookadai

Veedhi, Bhavani-638301

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the Respondent in Order vide GSTIN: 33AAQFS7259D2ZV/2018-19 dated 10.02.2024 along with the Consequential Order U/s 73 with Ref No. ZD330224057989Z dated 10.02.2024 for the tax period 2018-19 and quash the same.

W.P(MD).No. 1116 of 2024

M/s. SPS Timbers Private Ltd

183/390



W.P.Nos.17184 of 2024 etc., batch

Rep. by its Managing Director -
G. Shenbaga Raman
No. 1/257, Tenkasi - Shenkottah Road,
Pianoor Boder,
Shenkottah - 627809
TamilNadu
GSTIN - 33AADCS9673B1ZD

Vs

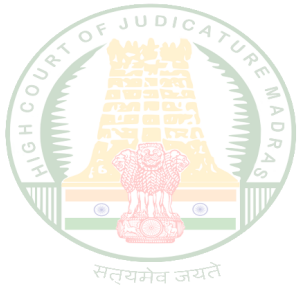
Assistant Commissioner of GST & Central Excise
Tirunelveli CGST & Central Excise Division,
Central Revenue Building,
Tractor Road, NGO 'A' Colony
Tirunelveli 627007.

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records in relation to the impugned order in Order in Original in No. 35/AC/GST/2023 dated 21.09.2023 on the file of the respondent and quash the same as it is in gross violation of principles of nature justice, judicial discipline, is arbitrary, perverse and violative of Articles 14 and 19(1)(g) of the Constitution.

W.P.(MD).Nos.1918 & 1919 of 2024

M/s. Dalmia Cement (Bharat) Limited
(Represented by its Deputy Executive Director,
Mr. L.V. Ganapathiraman),
No.01 Main Road,
Dalmiapuram, Trichy District,
Tamil Nadu - 621 651.

184/390



W.P.Nos.17184 of 2024 etc., batch

Vs

WEB COPY

1. The State Tax Officer

Lalgudi Assessment Circle

Lalgudi.

2. The State of Tamil Nadu

Represented by its Secretary,
Commercial Taxes Department,
Fort St. George,
Chennai 600 009.

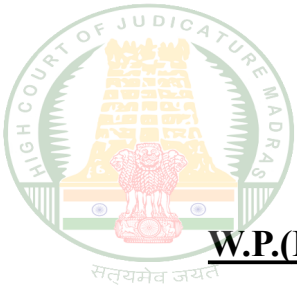
3. Union of India

Ministry of Finance,
Raj Path Marg, "E" Block,
Central Secretariat
New Delhi - 110 011.

PRAYER in W.P.No.1918 of 2024: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records in Notification No.09/2023-Central Tax dated 31.03.2023, along with its Notification No.56/2023-Central Tax dated the 28.12.2023 on the files of the Third Respondent herein and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act, 2017, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

PRAYER in W.P.No.1919 of 2024: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records of the 2nd Respondent in G.O. Ms. No. 41 Dated 05.04.2023, along with its G.O. Ms. No. 1 Dated 02.01.2024, on the files of the Second Respondent herein and quash the same as ultra vires Section 168A of the Tamil Nadu Goods and Services Tax Act, 2017 apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

185/390



W.P.Nos.17184 of 2024 etc., batch

W.P.(MD).No. 12870 of 2024

WEB COPY

M/s. Sri Krishna Lamination
Industries,

Represented by its Partner
S.Alegendran,
GSTIN 33AARF50053Q1ZQ,
Plot No - 11, The Sivakasi Co
Operative Industrial Estate Ltd.,
Satchiyapuram, Sivakasi (West) -
626124.

Vs

1. The Commercial Tax Officer,
Sivakasi - 1, Assessment Circle,
Commercial Taxes Buildings,
Sivakasi.

2.The State of Tamil Nadu
Represented by its Secretary
Commercial Taxes Department
Fort St. George, Chennai 600 009.

3.Union of India
Secretary to the Government of India,
Ministry of Finance (MOF), Raj Path Marg,
'E' Block, Central Secretariat,
New Delhi - 110011.

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records in Notification 186/390



W.P.Nos.17184 of 2024 etc., batch

No. 09/2023-Central Tax dated 31.03.2023, along with its Notification No. 56/2023-Central Tax dated the 28.12.2023 on the files of the Third Respondent herein and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act, 2017, apart from being violative of Articles 14, 246A and 265 of the Constitution of India, 1950.

W.P.(MD) No.16409 of 2024

M/s. Silver Spring Spinners India Pvt Ltd.,
Rep by its Managing Director Shri R. Sridhar
136 137, Pattakulam Road,
Mullikulam Village, Malli, Virudhunagar - 626 141.

Vs

1. The Union of India,

Rep. by the Secretary,

Department of Revenue,

Ministry of Finance,

No.137, North Block,

New Delhi - 110 001.

2.The Goods & Services Tax Council,

Rep. by its Secretary, GST Council Secretariat

5th Floor Tower - II, Jeevan Bharti Building,

Janpath Road, Connaught Palace,

New Delhi - 110001.

3.Central Board of Indirect Taxes & Customs,

Rep by its Chairman,

North Block, New Delhi - 110001.

4.The State of Tamil Nadu

Rep by its Secretary to Government

187/390



W.P.Nos.17184 of 2024 etc., batch

Commercial Taxes and Registration Department Secretariat, Fort St.
George, Chennai - 600009

WEB COPY

5. Principal Secretary/Commissioner of Commercial Taxes,
Commercial Taxes Department,
Ezhilagam, Chepauk, Chennai - 600005.

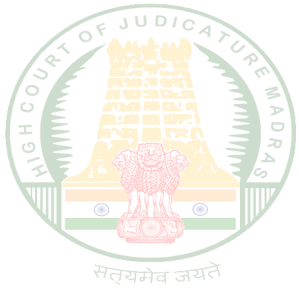
6. The Assistant Commissioner (ST),
Commercial Taxes Building,
N.G.O. Colony, Satchiyapuram,
Sivakasi - 626123.

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Declaration, holding that the impugned Notification No. 09/2023-Central Tax dated 31.03.2023 and Notification No. 56/2023-Central Tax dated 28.12.2023 issued by 1st Respondent and G.O.Ms.No. 41/2023 dated 05.04.2023 and G.O.Ms.No. 1/2024 dated 02.01.2024 issued by 4th Respondent as arbitrary, without jurisdiction, capricious, excessive, disproportionate, contrary to the Provisions of section 168A of the Act and violative of Article 14, 19(1)(g) and 21 of the constitution of India.

W.P.(MD).No.5687 of 2024

Aditya Auto Products
Engineering(I) Pvt. Ltd
Rep. by its Director - Tejas
Jayaraman,
SF No. 222/8223, Boothakudi
Village,
Trichy-Madurai Highway,
Virlimalai,
Pudukkottai, Tamilnadu - 621316.
GSTIN/ID: 33AABCA7045H1ZZ

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W.P.Nos.17184 of 2024 etc., batch

Vs

WEB COPY

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,

GST Council Secretariat
Represented by its Chairman,
5th Floor Tower - II Jeevan Bharti Building,
Janpath Road, Connaught Palace,
New Delhi - 110001.

3.Central Board of Indirect Taxes & Customs

Represented by its Director
(CBIC), North Block, New Delhi - 110001.

4.The State of Tamil Nadu

Represented by its Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St. George, Chennai - 600009.

5.Principal Secretary /Commissioner of Commercial Taxes,

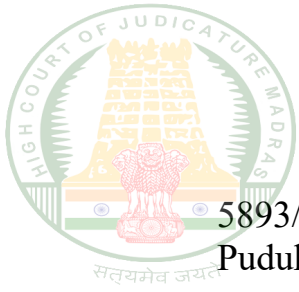
Commercial Taxes Department, Ezhilagam, Chepauk,
Chennai - 600005.

6.The State Tax Officer,

Pudukkottai - III Assessment Circle.

7.The Assistant Commissioner (ST) / Audit Officer,

Pudukkottai - I, Circle,
Office of the Pudukkottai - II,
189/390



W.P.Nos.17184 of 2024 etc., batch

5893/3, Kattupudhukulam(Opp) RTO Office,
Pudukkottai, Tamil Nadu - 622 001.

WEB COPY

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records in G.O.Ms. No. 41 in the files of the Fourth Respondent and quashing the impugned notification dated 05.04.2023, as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

W.P.(MD).Nos. 1644, 1645 & 1646 of 2024

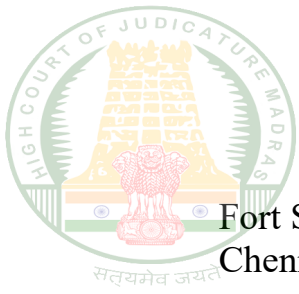
M/s. Dalmia Cement (Bharath) Limited
(Represented by its Deputy Executive Director
Mr.L.V. Ganapathiraman)
No.01, Main road,
Dalmiapuram, Trichy District,
Tamil Nadu - 621 651.

Vs

1. The State Tax Officer
Lalgudi Assessment circle,
Lalgudi.

2.The State of Tamil Nadu
Rep. by its Secretary
Commercial Taxes Department

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W.P.Nos.17184 of 2024 etc., batch

WEB COPY

3.Union of India

Ministry of Finance
Raj Path Marg, 'E' Block,
Central Secretariat,
New Delhi 110 011.

PRAYER in W.P.No.1644 of 2024: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the 1st Respondent herein in his proceeding in GSTIN/33AADCA9414C1Z6/2017-18 dated 29.12.2023 signed in 30.12.2023 along with his FORM GST DRC-07 in ZD3312232858078 dated 30.12.2023 and quash the same.

PRAYER in W.P.No.1645 of 2024: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for records on the files of the 1st respondent herein in GSTIN: 33AADCA9414C1Z6/2018-19 dated 09.10.2023 signed by the 1st respondent on 10.10.2023 along with his FORM GST DRC-01 in ZD3310230489697 dated 10.10.2023, quash the same.

PRAYER in W.P.No.1646 of 2024: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for records on the files of the 1st Respondent herein in GSTIN/33AADCA9414C1Z6/2019-20 dated 22.12.2023 signed by the 1st respondent on 12.01.2024 along with his FORM GST DRC-01 in ZD3301240615771 dated 12.01.2024, quash the same.

W.P.(MD).No. 5280 of 2024

Aditya Auto products engineering(I) Pvt. Ltd.

Rep. by its Director - Tejas Jayaraman,

191/390



W.P.Nos.17184 of 2024 etc., batch

SF No.222/8223, Boothakudi Village,
Trichy-Madurai Highway, Virilimalai,
Pudukkottai, Tamil Nadu - 621316.
GSTIN/ID: 33AABCA7045H1ZZ

Vs

1. The State Tax Officer,
Pudukkottai-III Assessment Circle.

- 2.The Assistant Commissioner (ST)/Audit Officer,
Pudukkottai-I, Circle,
Office of the Pudukkottai-II,
5893/3, Kattupudhukulam (Opp) RTO Office,
Pudukkottai, Tamil Nadu - 622 001.

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records of the 1st respondent herein in Impugned order in GSTIN: 33AABCA7045H1ZZ/2017-2018 dated 30.12.2023 and the consequential DRC 07 passed in Ref.No.ZD3301240003654 dated 1.1.2024 passed by the 1st respondent and quash the same.

W.P.(MD).No.6155 of 2024

M/s. Sree Rajasekar Spinning Mills
Private Limited.,
Represented by its Director
T.Balasubramanian,
GSTIN 33AADCS2346H1ZL
79P/15, Rajapalayam Road,
Chatrapatti-626102.

192/390



W.P.Nos.17184 of 2024 etc., batch

Virudhunagar District.

WEB COPY

Vs

1. The Assistant Commissioner (ST),
Sivakasi III Assessment Circle,
Commercial Taxes Buildings,
Sivakasi.

2.The State of Tamil Nadu
Represented by its Secretary,
Commercial Taxes Department,
Fort St. George, Chennai-600009

3.Union of India.,
Ministry of Finance, Raj Path Marg, 'E' Block,
Central Secretariat, New Delhi 110011

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records on the file of the 1st respondent in GSTIN 33AADCS2346H1ZL/2017-18 vide Reference No ZD331223297771B in 31/12/2023 and to quash the same as cryptic, non speaking, illegal, arbitrary, wholly without jurisdiction and in violation of the section 75(4) of the TNGST Act 2017.

W.P.(MD).No.7311 of 2024

Tvl. Kalis Sparkling Water Private Limited,
Rep. by its Director: K.P.R. Singaravel,
Plot No:E75 to E79 & E91 to E95, SIPCOT Industrial Complex,
193/390



W.P.Nos.17184 of 2024 etc., batch

Pallapatti Post, Nilakottai - 624201.

WEB COPY

Vs

Petitioner

Rep. by the Secretary,
Department of Revenue,
Ministry of Finance,
No. 137, North Block,
New Delhi - 110 001.

2.The Goods & Services Tax Council,
Rep. by its Chairman, GST Council Secretariat,
5th Floor, Tower - II, Jeevan Bharti Building,
Janpath Road, Connaught Palace,
New Delhi - 110001.

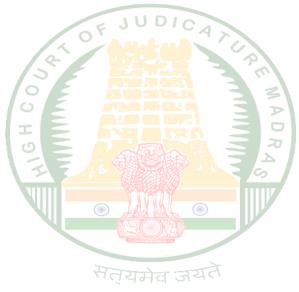
3.The State of Tamilnadu,
Rep. by its Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St. George, Chennai - 600009.

4.Principal Secretary / Commissioner of
Commercial Taxes,
Commercial Taxes Department, Ezhilagam,
Chepauk, Chennai - 600005.

5.The State Tax Officer,
Kodaikanal Assessment Circle,
Kodaikanal - 624 101.

6.The State Tax Officer,
Nilakottai Assessment Circle,
Nilakottai.

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W.P.Nos.17184 of 2024 etc., batch
Respondents

WEB COPY

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the 1st Respondent in Notification No. 09/2023 - Central Tax Dated 31.03.2023, the records on the file of the 3rd Respondent in G.O.Ms.No. 41 and quash the Notification dated 05.04.2023 issued therein and the records on the files of the 6th respondent in Reference No - 33AADCK8591Q1ZR/2017-18 dated 31.12.2023 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services Tax Act 2017 and violative of Articles 14 and 19(1)(g) of the Constitution of India and illegal, without jurisdiction and against the Principles of Natural Justice.

W.P.(MD).No. 6967 of 2024

Vs

1. The Union of India

Rep. by its Secretary,
Department of Revenue,
Ministry of Finance,
No. 137, North Block,
New Delhi - 110 001.

2.The Goods & Services Tax Council,

Rep. by its Chairman,
GST Council Secretariat,
5th Floor, Tower - II,
Jeevan Bharti Building, Janpath Road,
Connaught Palace, New Delhi - 110001.

3.The State of Tamil Nadu,

Rep. by its Secretary to Government,
Commercial Taxes and Registration Department,
195/390



W.P.Nos.17184 of 2024 etc., batch

Secretariat, Fort St. George, Chennai - 600009.

WEB COPY

4.Principal Secretary / Commissioner of Commercial Taxes,
Commercial Taxes Department, Ezhilagam, Chepauk,
Chennai - 600005.

5.The State Tax Officer
Munichalai Road Circle,
Madurai - 20.

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the 1st Respondent in Notification No. 09/2023 - Central Tax dated 31.03.2023 and the records of the 3rd Respondent in G.O.Ms.No. 41 and the Notification dated 05.04.2023 issued therein and the records on the files of the 5th Respondent in GSTN: 33AJIPM6473A1ZE/2017-18 Dated 29.12.2023 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 and 19(1)(g) of the Constitution of India, illegal, without jurisdiction and against the Principles of Natural Justice.

W.P.(MD).No.7320 of 2024

Tvl. Pushpa Pipes Private Limited,
Rep. by its Director R. Neeruthi Rajan,
174/1A1, Madurai Mandapam Main Road,
Manaloor, Sivagangai – 630611.

Vs

1. The Union of India,
Rep. by the Secretary,
Department of Revenue, Ministry of Finance,
196/390



W.P.Nos.17184 of 2024 etc., batch

No.137, North Block, New Delhi – 110 001.

WEB COPY

2.The Goods & Services Tax Council,

Rep. by its Chairman,
GST Council Secretariat,
5th Floor, Tower - II,
Jeevan Bharti Building, Janpath Road,
Connaught Palace, New Delhi - 110 001.

3.The State of Tamil Nadu,

Rep. by its Secretary to Government,
Commercial Taxes and Registration
Department, Secretariat, Fort St. George,
Chennai - 600009.

4.Principal Secretary / Commissioner of
Commercial Taxes,

Commercial Taxes Department, Ezhilagam,
Chepauk, Chennai - 600005.

5.The State Tax Officer,

Melur Assessment Circle, Madurai - 20.

6.The State Tax Officer

Munichalai Road Circle, Madurai - 20.

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the 1st Respondent in Notification No. 09/2023- Central Tax dated 31.03.2023, the records on the file of the 3rd respondent in G.O.Ms.No. 41 and quash the Notification Dated 05.04.2023 issued therein and the records on the files of the 6th Respondent in GSTN : 33AACCP6577G1ZA/2017-18 dated 31.12.2023 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of 197/390



W.P.Nos.17184 of 2024 etc., batch
the Goods and Services Tax Act 2017 and violative of Articles 14 and 19(1)(g) of the Constitution of India and illegal, without jurisdiction and against the Principles of Natural Justice.

W.P.(MD).No.7485 of 2024

Tvl. M. Ramsingh Agro Foods Private Limited,
Rep. by its Managing Director: M. Ramsingh,
W8/290, Periyakulam Road, Rathnam Nagar,
Theni - 625 531.

Vs

1. The Union of India

Rep. by the Secretary,
Department of Revenue,
Ministry of Finance,
No. 137, North Block,
New Delhi - 110001.

2.The Goods & Services Tax Council,

Rep. by its Chairman,
GST Council Secretariat,
5th Floor, Tower – II,
Jeevan Bharti Building, Janpath Road,
Connaught Palace, New Delhi - 110001.

3.The State of Tamilnadu,

Rep. by its Secretary to Government,
Commercial Taxes and Registration
Department, Secretariat, Fort St. George,
Chennai - 600009.

4.Principal Secretary / Commissioner of
Commercial Taxes,

198/390



W.P.Nos.17184 of 2024 etc., batch

Commercial Taxes Department, Ezhilagam,
Chepauk, Chennai - 600005.

WEB COPY

5.The Assistant Commissioner (ST),
Theni - 2 Assessment Circle, Theni.

6.The State Tax Officer
Theni -1 Assessment Circle, Theni.

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the file 1st respondent in Notification No. 09/2023-Central Tax dated 31.03.2023 and the records on the file of the 3rd Respondent in G.O.Ms.No. 41, dated 05.04.2023 and the records on the files of the 6th respondent in GSTN: 33AAICM7530Q1ZZ/2017-18 dated 28.12.2023 and quash the same as manifestly arbitrary, void, contrary to the provisions of Sec 168A of the Goods and Service Tax Act 2017 and violative of Article 14 and 19(1)(g) of the Constitution of India, illegal, without jurisdiction and against the Principles of Natural Justice.

W.P.(MD).No.7729 of 2024

Tvl. Sri Chima Note Book (P) Ltd.,
Rep. by its Director: M.Dhanasekara Pandian,
51, Kamak Road,
Sivakasi – 626 124.

Petitioner

Vs

Rep by the Secretary, Department
of Revenue,
Ministry of Finance,
No.137 North Block,
New Delhi – 110 001.

199/390



W.P.Nos.17184 of 2024 etc., batch

WEB COPY

2.The Goods & Service Tax
Council,

Rep. by its Chairman, GST Council
Secretariat,
5th Floor, Tower II, Jeevan Bharti
Building, Janpath Road, Connaught
Place,
New Delhi - 110001.

3.The State of Tamilnadu

Rep. by its Secretary to
Government,
Commercial Taxes and Registration
Department, Secretariat, Fort St
George,
Chennai - 600009.

4.Principal Secretary /

Commissioner of Commercial
Taxes,
Commercial Taxes Department,
Ezhiligam,
Chepauk, Chennai - 600005.

5.The State Tax Officer (ST),

Sivakasi-2 Assessment Circle,
Sivakasi.

6.The Assistant Commissioner
(ST),

Sivakasi-3 Assessment Circle,
Sivakasi.

Respondents

PRAYER: This writ petition is filed under Article 226 of Constitution of

200/390



W.P.Nos.17184 of 2024 etc., batch

India to issue a Writ of Certiorari, calling for the records on the file of the 1st respondent in Notification No. 09/2023 - Central Tax dated 31-03-2023, the records on the file of the 3rd respondent in G.O Ms. No. 41 and quash the Notification dated 05-04-2023 issued therein and the records on the files of the 6th respondent in Proc. No. GSTIN: 33AAHCS8267R1ZG /2017-18 dated 31.12.2023 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services Tax Act 2017 and violative of Articles 14 and 19(1)(g) of the Constitution of India and illegal, without jurisdiction and against the Principles of Natural Justice.

W.P.(MD).No.7730 of 2024

Vs

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

2.The Goods & Service Tax
Council,
Rep. by its Chairman,
GST Council Secretariat,
5th Floor, Tower II,
Jeevan Bharti Building, Janpath
Road, Connaught Place, New Delhi
- 110001

3.The State of Tamil Nadu,
Rep by its Secretary to
Government, Commercial Taxes
and Registration Department,
201/390



W.P.Nos.17184 of 2024 etc., batch

Secretariat, Fort St George,
Chennai - 600009.

WEB COPY

4.Principal Secretary /
Commissioner of Commercial
Taxes, Commercial Taxes
Department, Ezhiligam, Chepauk,
Chennai 600 005.

5.The Assistant Commissioner
(ST),
Rajapalayam – II,
Rajapalayam.

6.The Assistant Commissioner
(ST),
Sivakasi-3 Assessment Circle,
Sivakasi.

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the 1st respondent in Notification No. 09/2023 - Central Tax dated 31-03-2023, the records on the file of the 3rd respondent in G.O Ms. No. 41 and quash the Notification dated 05-04-2023 issued therein and the records on the files of the 6th respondent in GSTN: 33AACFP9474D1Z8/2017-18 dated 31.12.2023 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services Tax Act 2017 and violative of Articles 14 and 19(1)(g) of the Constitution of India and illegal, without jurisdiction and against the Principles of Natural Justice.

W.P.(MD).Nos.7734, 7735 & 7736 of 2024

Tvl. Sundaram Industries Pvt. Ltd.
Represented by its Head finance

202/390



W.P.Nos.17184 of 2024 etc., batch

Mr.Karthikeyan,
S/o.V.Ramamathan,
Rubber Factory,
Usilampatti Road, Kochadai,
Madurai - 625016.

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 & Service Tax
Council,

Represented by its Secretary,
GST Council Secretariat,
5th Floor Tower II, Jeevan Bharti
Building, Janpath Road, Connaught
Place,
New Delhi - 110001.

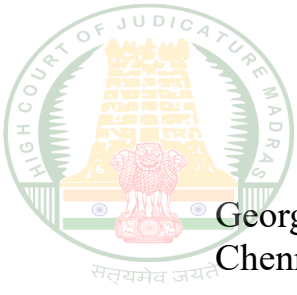
3.Central Board of Indirect Taxes &
Customs,

Represented by its Chairman,
North Block, New Delhi - 110001.

4.The State of Tamil Nadu

Represented by its
Secretary to Government,
Commercial Taxes and Registration
Department, Secretariat, Fort St

203/390



W.P.Nos.17184 of 2024 etc., batch

George,
Chennai 600009.

WEB COPY

5.Principal Secretary /
Commissioner of Commercial
Taxes,
Commercial Taxes Department,
Ezhiligam, Chepauk, Chennai
600005.

6.The Assistant Commissioner (ST)
Thirupparankundram Assessment
Circle,
Dr. Thangaraj Salai, Madurai,
Tamil Nadu – 625020.

7.The Assistant Commissioner
(State Tax),(FAC)
Madurai Rural (South) Assessment
Circle,
Dr. Thangaraj Salai, Madurai,
Tamil Nadu – 625020.

PRAYER in W.P.No.7734 of 2024: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records of the impugned G.O.Ms.No.41 dated 05.04.2023, issued by the 4th respondent and quash the same, as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu 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.7735 of 2024: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records of the impugned order in GSTIN: 33AABCS5320H2ZQ/2017-18 dated 29.12.2023 issued by the 7th respondent and quash the same as arbitrary, without jurisdiction and void
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W.P.Nos.17184 of 2024 etc., batch

and pass such further or other orders as this Court may deem fit and proper in the circumstances of the case.

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PRAYER in W.P.No.7736 of 2024: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records of the Impugned Notification No.09/2023 Central Tax dated 31.03.2023 passed by the 3rd respondent and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

W.P.(MD)No.7874 of 2024

M/s. TVS Sensing Solutions Pvt. Ltd.

Represented by Head (Finance),
Sri. R. Rajaram,
Madurai - Mellur Road,
Vellaripatti,
Madurai - 625 122.

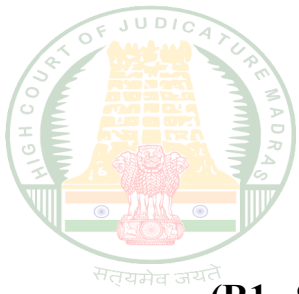
Vs

1. State Tax officer
Inspection Cell- V,
Madurai.

2.State tax officer
(Intelligence)
Madurai.

3.The Assistant Commissioner
Madurai Division
Madurai-II, Range
Melur Range.

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W.P.Nos.17184 of 2024 etc., batch

**(R1 & R2 are suomotu amended
vide order dated 29.04.2024 in W.P.
(MD).No.7874 of 2024)**

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the Second Respondent herein in GSTIN 33AAACT6768M1ZU/2017-18 dated 31.12.2023 along with Form GST DRC-07 and quash the same.

W.P.(MD).No.9598 of 2024

Ramanathan Kanagavel
Proprietor of Karthikeyan Electricals
Door No. 81, Hot Water Channel Road,
Ponnagaram, Madurai-625 001

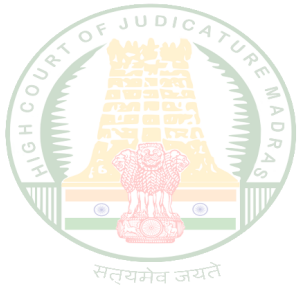
Vs

1. The Assistant Commissioner of GST & Central excise
Madurai Division
No. 5, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai-625 002.

2. The Central Board of Indirect Taxes and Customs
Department of Revenue, Ministry of Finance,
Represented by its Chairman
North Block, New Delhi-110 001.

3.The Union of India
Represented by its Secretary
Department of Revenue,
Ministry of Finance,
North Block, New Delhi – 110 001.

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W.P.Nos.17184 of 2024 etc., batch

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PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the first respondent in impugned order-in-22 Original/DRC 07 No.11/2023 GST dated 14.12.2023 passed for the financial year 2017-18 and quash the same as illegal, arbitray, contrary to the provisions of the central goods and services tax act 2017, barred by limitation and violative of principles natural justice.

W.P.(MD).No.9599 of 2024

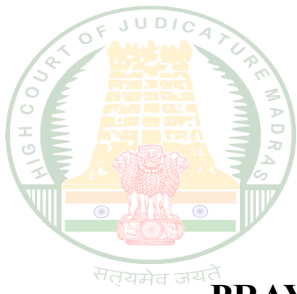
Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the 3rd respondent in impugned notification No.09/2023 - central tax dated 31.03.2023 and quash the same as illegal, arbitray, contrary to the provisions 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 and pass such further or other orders.

W.P.(MD).No.10048 of 2024

Vs

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W.P.Nos.17184 of 2024 etc., batch

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the 1st respondent herein TIN 33AAACT1308B2Z6/2017-18 dated 30.12.2023 along with the annexed FORM GST DRC-07 with Ref.No.ZD3312232869059 dated 30.12.2023 for the tax period july 2017- march 2018 and quash the same...

W.P.(MD).No. 10049 of 2024

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the 2nd respondent in G.O.Ms.No.41 dated 05.04.2023 on the files of the second respondent herein and quash the same as ultra vires Section 168A of the Tamil Nadu Goods and Services Tax Act, 2017 apart from being violative of Article 14, 246A and 265 of the Constitution of India 1950 and pass such further or other orders.

W.P.(MD).No.10628 of 2024

Vs



W.P.Nos.17184 of 2024 etc., batch

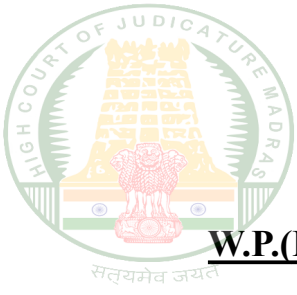
PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the 1st respondent in notification No.09/2023 - central tax dated 31.03.2023 and records on the file of the 3rd respondent i G.O.Ms.No.41 and quash the notification dated 05.04.2023 issued therein and the records on the file of the 5th respondent in GSTIN 33AAOFP6250H1Z4/2017-18 (JULY 2017 to MARCH 2018) DATED 29.12.2023 and quash the same as manifestly arbitrary, void, contrary to the provisions of Section 168A of the central goods and services tax act 2017, and violative of Articles 14 and 19(1)(g) of the Constitution of India and illegal, without jurisdiction and against the principals of natural justice and pass such further or other orders.

W.P.(MD).No. 10674 of 2024

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the 1st respondent in notification no.09/2023 central tax dated 31.03.2023 and the records on the file of the third respondent in G.O.(Ms).No.41 and the notification dated 05.04.2023 issued there in and the records on the files of the 6th respondent in GSTN 33AAXPJ0348M1ZA/2017-18 dated 23.03.2024 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and services tax act, 2017 and violative of Article 14 and 19(1)(g) of the Constitution of India and illegal, without jurisdiction and against the Principals of natural justice and pass such further or other orders.

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W.P.Nos.17184 of 2024 etc., batch

W.P.(MD).No. 11930 of 2024

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Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records on the file of the 3rd respondent in notifications issued in Notification-09/2023 Central tax dated 31.03.2023, along with its notification no.56/2023 central tax dated 28.12.2023 on the files of the third respondent herein and corresponding notification issued by the 2nd respondent in G.O.Ms.No.41 dated 05.04.2023 and consequential assessment order passed by the 1st respondent in Proc.No.RETS/33AYUPA8176D1ZA/2017-18 dated 26.12.2023 and quash the same as ultra vires Section 168A of the Central goods and services tax act, 2017, apart from being violative of Article 14, 246A and 265 of the Constitution of India 1950 or pass such further or other orders...

W.P.(MD).No.12505 of 2024

Vs

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W.P.Nos.17184 of 2024 etc., batch

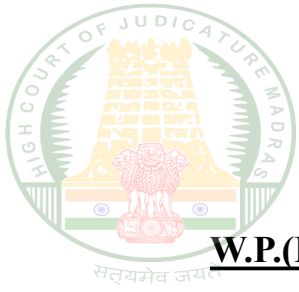
PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records pertaining to impugned order i.e. order no GSTIN 33AAAFE4476E1ZR/2017-18 dated 30.12.2023 issued by the 3rd respondent and to quash the same as illegal and consequently to direct the 2nd and 3rd respondents not to proceed further to recover the demand pursuant to the said order and also declare that the notification no,09/2023-central tax dated 31.03.2023 issued by the central government, by which the time limit for completion of assessment is extended, is ultra vires to the CGST act and unconstitutional and pass such further or other orders including the costs of the proceeding as this Honble court.

W.P.(MD).No. 15016 of 2024

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the 1st respondent in notification no.56/2023 central tax dated 28.12.2023 and the records on the file of the third respondent in G.O.(Ms).No.1 and the notification dated 02.01.2024 issued there in and the records on the files of the 5th respondent in FILE NUMBER O.C.No.224/2024-DIN No.20240459XO000062146F, ORDER-IN-ORIGINAL No.50/2024-GST dated 01.04.2024 and Form GST DRC-07 in Reference No.ZD330524017127R, dated 03.05.2024 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and services tax act, 2017 and violative of Article 14 and 19(1) (g) of the Constitution of India and illegal, without jurisdiction and against the Provisions of the Goods and Services tax Act,. 2017 and pass such further or other orders.

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W.P.Nos.17184 of 2024 etc., batch

W.P.(MD).No.16073 of 2024

WEB COPY

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records on the file of the 3rd respondent in notifications issued in Notification No.09/2023-central tax dated 31.03.2023, along with its Notification No. 56/2023-central tax dated 28.12.2023 on the files of the third respondent herein and corresponding notification issued by the 2nd respondent in G.O.Ms.No. 41 dated 05.04.2023 and consequential assessment order passed by the 1st respondent in GSTIN 33AHMPA5595P1ZR/2017-18 dated 27.12.2023 and quas the same as ultra vires Section 168A of the Central Goods and Service Tax Act 2017 apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950 or pass such further or other orders...

W.P.(MD).No.16541 of 2024

Vs

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W.P.Nos.17184 of 2024 etc., batch

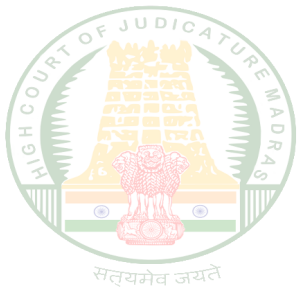
PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records on the files of the 3rd respondent in notifications issued in Notification No.09/2023-central tax dated 31.03.2023, along with its Notification No. 56/2023-central tax dated 28.12.2023 on the files of the third respondent herein and corresponding notification issued by the 2nd respondent in G.O.Ms.No. 41 dated 05.04.2023 and consequential assessment order passed by the 1st respondent in GSTIN 33ADBPS2536H1ZQ/2018-19 dated 17.4.2024 and quas the same as ultra vires Section 168A of the Central Goods and Service Tax Act 2017 apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950 or pass such further or other orders.

W.P.(MD).No.16715 of 2024

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records in and connected with impugned order in GSTIN 33AADCS2344F1ZR/2018-19 dated 30.04.2024 issued by the 6th respondent and quash the same as arbitray, without jurisdiction and illegal and pass such further or other orders.

W.P.(MD).No. 23146 of 2024



W.P.Nos.17184 of 2024 etc., batch

Vs

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PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, To call for the records on the files of the 3rd respondent in notifications issued in Notification No.09/2023 Central tax dated 31.03.2023 along with its Notificatoin No.56/2023 Central tax dated 28.12.2023 on the files of the 3rd respondent herein and corresponding notification issued by the 2nd respondent in G.O.Ms.No.41 dated 05.04.2023 and consequential assessment order passed by the 1st respondent in Proc. No.RETS/33ADUPR7512B1ZI/2017-18 dated 27.12.2023 and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act 2017, apart from being violative of the Article 14, 246A and 265 of the Constitution of India 1950 or pass such further or other orders.

W.P.(MD).No.23643 of 2024

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records on the files of the 3rd respondent in notifications issued in Notification No.09/2023 Central tax dated 31.03.2023 along with its Notificatoin No.56/2023 Central tax dated 28.12.2023 on the files of the 3rd respondent herein and corresponding notification issued by the 2nd respondent in G.O.Ms.No.41 dated 05.04.2023 and consequential assessment order passed by the 1st respondent in GSTIN 33ADSPJ2508D2ZT/2019-20 214/390



W.P.Nos.17184 of 2024 etc., batch
dated 20.02.2024 and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act 2017, apart from being violative of the Article 14, 246A and 265 of the Constitution of India 1950 or pass such further or other orders.

W.P.(MD).No.23652 of 2024

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records on the files of the 3rd respondent in notifications issued in Notification No.09/2023 Central tax dated 31.03.2023 along with its Notificatoin No.56/2023 Central tax dated 28.12.2023 on the files of the 3rd respondent herein and corresponding notification issued by the 2nd respondent in G.O.Ms.No.41 dated 05.04.2023 and consequential assessment order passed by the 1st respondent in Reference No ZD330923256569W/2017-18 dated 29.12.2023 and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act 2017, apart from being violative of the Article 14, 246A and 265 of the Constitution of India 1950 or pass such further or other orders.

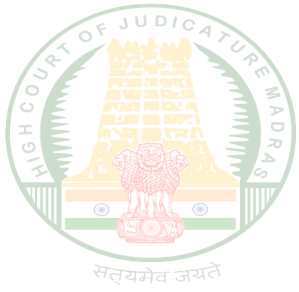
W.P.(MD).No.23653 of 2024

Rep. by its partner M. Venkateswaran,
GSTIN 33AAJCR6636B1ZJ, No. 75, Bye pass
road, Opp to Germanus hotel, Madurai-625016

Petitioner

Vs

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W.P.Nos.17184 of 2024 etc., batch

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PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records on the files of the 3rd respondent in notifications issued in Notification No.09/2023 Central tax dated 31.03.2023 along with its Notification No.56/2023 Central tax dated 28.12.2023 on the files of the 3rd respondent herein and corresponding notification issued by the 2nd respondent in G.O.Ms.No.41 dated 05.04.2023 and consequential assessment order passed by the 1st respondent in Reference No ZD3312232103146/2018-19 dated 26.12.2023 and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act 2017, apart from being violative of the Article 14, 246A and 265 of the Constitution of India 1950 or pass such further or other orders..

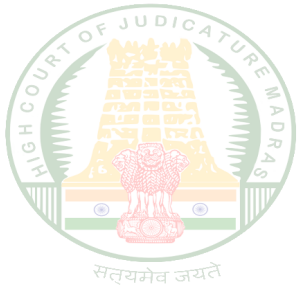
W.P.(MD).No.24685 of 2024

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records pertaining to the impugned notification issued by the 2nd respondent vide his Notification No.56/2023 central tax dated 28.12.2023 and consequential impugned assessment order passed by the 1st respondent vide his order in original no.42/AC/GST/2024 dated 25.07.2024 and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act 2017, apart from being violative of the Article 14, 246A and 265 of the Constitution of India 1950 and to pass such further or other orders.

W.P.(MD).No.25442 of 2024

216/390



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W.P.Nos.17184 of 2024 etc., batch

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the 2nd respondent in GSTIN 33AAEFU1667M1ZV/21.22 dated 15.03.2024 and quash the same and consequently directing the respondents to drop all further proceedings initiated on the basis of the impugned order passed by the 2nd respondent in GSTIN 33AAEFU1667M1ZV/21.22 dated 15.03.2024 and pass such further or other orders.

W.P.(MD).No. 26353 of 2024

Through its Managing Partner,
R.Ravi Narayanan,
S/o.N.Rajagopal,
No.40/3A, Anugraha Apartments,
Rotary Club Road,
Vivekananda Nagar,
Dindigul – 624 001.

Petitioner

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the 2nd respondent in GSTIN 33AAEFU1667M1ZV/20.21 dated 05.03.2024 and quash the same and consequently directing the respondents to drop all further proceedings 217/390



W.P.Nos.17184 of 2024 etc., batch

initiated on the basis of the impugned order passed by the 2nd respondent in GSTIN 33AAEFU1667M1ZV/20.21 dated 05.03.2024 and pass such further or other orders.

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WP(MD) No. 25639 of 2024

Through its Managing Partner,
R.Ravi Narayanan,
S/o.N.Rajagopal,
No.40/3A, Anugraha Apartments,
Rotary Club Road,
Vivekananda Nagar,
Dindigul – 624 001.

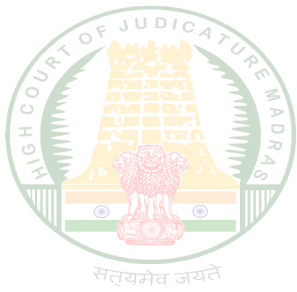
Petitioner

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the 2nd respondent in GSTIN 33AAEFU1667M1ZV/2018-19 dated 15.04.2024 and quash the same and consequently directing the respondents to drop all further proceedings initiated on the basis of the impugned order passed by the 2nd respondent in GSTIN 33AAEFU1667M1ZV/2018-19 dated 15.04.2024 and pass such further or other orders.

W.P.(MD).No.25932 of 2024

Vs



W.P.Nos.17184 of 2024 etc., batch

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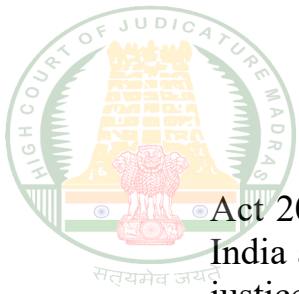
PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the 1st respondent in Notificaton No.56/2023 central tax dated 28.12.2023, the records on the file of the 3rd respondent in G.O.Ms.No.1 and quash the Notification dated 02.01.2024 issued therein and the records on the files of the 6th respondent in GSTIN 33AACCP6577G1ZA/2019-20 dated 31.08.2024 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services tax Act 2017 and violative of Articles 14 and 19(1)(g) of the Constituion of India and illegal without jurisdiction and against the Principals of natural justice and pass such further or other orders.

W.P.(MD).No.25970 of 2024

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the 1st respondent in Notificaton No.56/2023 central tax dated 28.12.2023, the records on the file of the 3rd respondent in G.O.Ms.No.1 and quash the Notification dated 02.01.2024 issued therein and the records on the files of the 6th respondent in GSTIN 33AACCP6577G1ZA/2019-20 dated 31.08.2024 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services tax

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W.P.Nos.17184 of 2024 etc., batch

Act 2017 and violative of Articles 14 and 19(1)(g) of the Constituion of India and illegal without jurisdiction and against the Principals of natural justice and pass such further or other orders as this Honble court may deem fit and proper in the circumstances of the case and thus render justice.

W.P.(MD).No.26218 of 2024

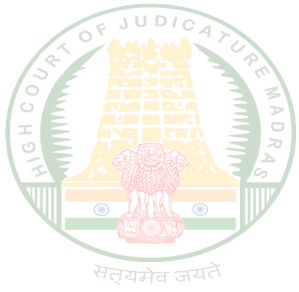
Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records of the impugned G.O (Ms.) No. 01/2024 dated 02.01.2024 issued by the fourth respondent and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India and pass such further or other orders.

W.P.(MD).No.26219 of 2024

Vs

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W.P.Nos.17184 of 2024 etc., batch

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PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records of the impugned Notification No. 56/2023-Central tax, dated 28.12.2023 issued by the third respondent 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 and pass such further or other orders.

W.P.(MD).No.26220 of 2024

Tvl Sundram Iyengar and Sons Pvt. Ltd.

Rep. by its President Finance Mr. S.
Santhanagopalan, No 7B, West Veli street,
Madurai-625 001.

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records of the impugned order in order in original in MDU-GST/-ADC-12-2024, dated 28.08.2024 issued by the sixth respondent and quash the same as arbitrary, without jurisdiction and void and pass such further or other orders as this Honble court may deem fit and proper in the circumstances of the case and thus

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W.P.Nos.17184 of 2024 etc., batch

render justice.

W.P.(MD).No.27295 of 2024

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Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records pertaining to the impugned notification issued by the 3rd respondent vide his Notification No.56/2023 central tax dated 28.12.2023 and corresponding impugned government order issued by the 2nd respondent vide his G.O. (Ms) No.1 dated 02.01.2024 and consequential impugned assessment order passed by the 1st respondent vide his order in GSTIN 33ASMPM4042J1ZO/2018-2019 dated 29.04.2024 and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act 2017, apart from being violative of the Article 14, 246A and 265 of the Constitution of India 1950 and to pass such further or other orders.

W.P.(MD).No.27364 of 2024

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records of the impugned 222/390



W.P.Nos.17184 of 2024 etc., batch

order in GSTIN No. 33AAIPB9680R1Z2/2019-20, dated 02.08.2024, issued by the 1st respondent, consequential impugned Form GST DRC-07 bearing Reference No. ZD330824015263P, dated 02.08.2024, issued by the 2nd Respondent, and quash the same as void ab initio, without jurisdiction, arbitrary and violative of Articles, 14, 19(1)(g) and 21 of the Constitution of India and pass such further or other orders as this Hon'ble Court may deem fit and proper in the circumstances of the case and thus render justice.

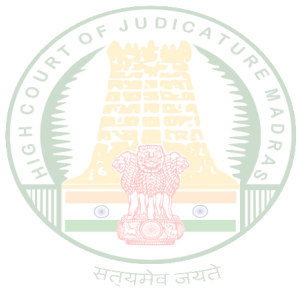
W.P.(MD).No.27632 of 2024

Vs

PRAAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the 1st respondent in Notification No.56/2023 central tax dated 28.12.2023, the records on the file of the 3rd respondent in G.O Ms.No.1 and quash the notification dated 02.01.2024 issued therein and the records on the files of the 6th respondent in GSTIN 33AABFI7559P1ZT/2019-20 dated 24.08.2024 and Form GSTR DRC-07 in reference number ZD330824221025T dated 24.08.2024 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services Tax Act 2017, and violative of the Articles 14 and 19(1)(g) of the Constitution of India and illegal, without jurisdiction and against the Principals of Natural justice and pass such further or other orders as this Hoble court may deem fit and proper in the circumstances of the case and thus render justice.

W.P.(MD).No.27635 of 2024

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W.P.Nos.17184 of 2024 etc., batch

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Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the 1st respondent in Notification No.56/2023 central tax dated 28.12.2023, the records on the file of the 3rd respondent in G.O Ms.No.1 and quash the notification dated 02.01.2024 issued therein and the records on the files of the 6th respondent in GSTIN 33AAICM3583H1ZD/2019-20 dated 24.08.2024 uploaded in Form GST DRC-07 in reference number ZD3308242278364 dated 26.08.2024 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services Tax Act 2017, and violative of the Articles 14 and 19(1)(g) of the Constitution of India and illegal, without jurisdiction and against the Principals of Natural justice and pass such further or other orders as this Honble court may deem fit and proper in the circumstances of the case and thus render justice.

W.P.(MD).No.28242 of 2024

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of 224/390



W.P.Nos.17184 of 2024 etc., batch

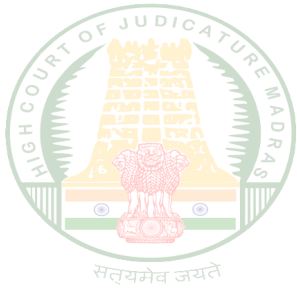
India to issue a Writ of Certiorari, calling for the records on the files of the impugned proceedings of the respondent vide impugned order in GSTIN 33AQAPM7821K1ZT/2019-20 dated 16.08.2024 along with the consequential order U/s 73 with Ref.No.ZD330824130545H dated 16.08.2024 for the tax period 2019-20, quash the same and pass such further or other orders as this Honble court may deem fit and proper in the facts and circumstances of the case and thus render justice.

W.P.(MD).No.29198 of 2024

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records on the files of the 3rd respondent in notifications issued in Notification No.09/2023 Central tax dated 31.03.2023 along with its Notificatoin No.56/2023 Central tax dated 28.12.2023 on the files of the 3rd respondent herein and corresponding notification issued by the 2nd respondent in G.O.Ms.No.41 dated 05.04.2023 and consequential assessment order passed by the 1st respondent in GSTIN 33ANQPC4416P1ZQ/2019-20 dated 11.07.2023 and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act 2017, apart from being violative of the Article 14, 246A and 265 of the Constitution of India 1950 or pass such further or other orders may be deemed fit and proper in the circumstances of the case and thus render justice.

W.P.(MD).No.29952 of 2024



W.P.Nos.17184 of 2024 etc., batch

Vs

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PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records pertaining to the impugned notification issued by the 3rd respondent vide his Notification No.56/2023-Central tax dated 28.12.2023 and corresponding government order issued by the 2nd respondent in G.O.(Ms).No.1 dated 02.01.2024 and consequential impugned assessment order passed by the 1st respondent vide his order in Reference No.2019-20/ GSTIN 33AMPPM2516E1Z9 dated 06.08.2024 and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act 2017, apart from being violative of the Article 14, 246A and 265 of the Constitution of India 1950 and to pass such further or other orders as this Honble court may be deem fit and proper to the circumstances of the case and thus render justice.

W.P.(MD).No.29951 of 2024

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records pertaining to the impugned notification issued by the 3rd respondent vide his Notification No.56/2023-Central tax dated 28.12.2023 and corresponding government order issued by the 2nd respondent in G.O.(Ms).No.1 dated 02.01.2024 and consequential impugned assessment order passed by the 1st respondent vide his order in Reference No.2018-19/ GSTIN

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W.P.Nos.17184 of 2024 etc., batch

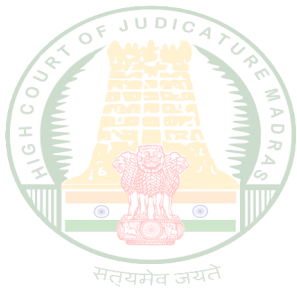
33AMPPM2516E1Z9 dated 23.04.2024 and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act 2017, apart from being violative of the Article 14, 246A and 265 of the Constitution of India 1950 and to pass such further or other orders as this Honble court may be deem fit and proper to the circumstances of the case and thus render justice.

W.P.(MD).No.30180 of 2024

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records pertaining to the impugned notification issued by the 3rd respondent vide his Notification No.56/2023-Central tax dated 28.12.2023 and corresponding government order issued by the 2nd respondent in G.O.(Ms).No.1 dated 02.01.2024 and consequential impugned assessment order passed by the 1st respondent vide his order in Reference No. ZD330824080802C dated 10.08.2024 (tax period Apr 2019 - Mar 2020) and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act 2017, apart from being violative of the Article 14, 246A and 265 of the Constitution of India 1950 and to pass such further or other orders as this Honble court may be deem fit and proper to the circumstances of the case and thus render justice.

W.P.(MD).No.30276 of 2024



W.P.Nos.17184 of 2024 etc., batch

Vs

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PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records of the impugned order in GSTIN 33AADCM8264A1ZS/2019-20 and consequential Form GST DRC-07 in Reference No.ZD3307243474601 dated 30.07.2024 issued by the respondent and quash the same and direct the respondent to give one more opportunity to the petitioner for personal hearing and pass an order on merit and pass any such other orders as this Honble court deems fit in the facts and circumstances of the case and thus render justice.

W.P.(MD).No.30277 of 2024

W/o. K.Ramesh,
No.25, SIDCO Industrial Estate,
Theni, Theni District – 625531.

Petitioner

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records of the impugned order in GSTIN/TEMP ID 33AADCM8264A1ZS/2019-20 dated 09.11.2024 issued by the respondent and quash the same and direct the respondent to give one more opportunity to the petitioner for personal hearing and pass an order on merit and pass any such other orders as this Honble court deems fit in the facts and circumstances of the case and thus render justice.

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W.P.Nos.17184 of 2024 etc., batch

W.P.(MD).No.30312 of 2024

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Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records of the first respondent relating to the impugned government order in G.O.Ms.No.41 Commercial taxes and registration (B1) department dated 05.04.2023 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services Tax Act 2017 and violative of Articles 14 and 19(1)(g) of the Constitution of India 1950 and illegal without jurisdiction and against the principles of natural justice and pass such further or other orders as this Honble court may be deem fit and proper in the circumstances of the case and thus render justice.

W.P.(MD).No.30487 of 2024

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records of the first respondent relating to the impugned government order in G.O.Ms.No.41 229/390



W.P.Nos.17184 of 2024 etc., batch

Commercial taxes and registration (B1) department dated 05.04.2023 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services Tax Act 2017 and violative of Articles 14 and 19(1)(g) of the Constitution of India 1950 and illegal without jurisdiction and against the principles of natural justice and pass such further or other orders as this Honble court may be deem fit and proper in the circumstances of the case and thus render justice.

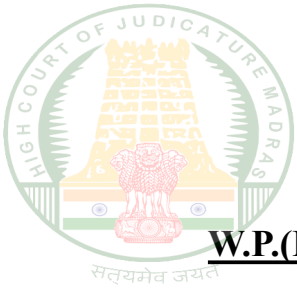
W.P.(MD).No. 31166 of 2024

Sankaranarayanan Lingesh Kanna

Trade Name S. Lingesh Kanna,
No.17-A, Varatharajapuram,
Tirunelveli junction,
Tirunelveli-627 001

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records in the files of the respondents in impugned order passed under Section 73 by the first respondent in Reference No. ZD330424252549A dated 30.04.2024 for F.Y.2018-19 which was passed based on the impugned G.O.(Ms).No.1 dated 02.01.2024 issued by the third respondent and the consequential impugned order passed by the second respondent in FORM GST APL-02 dated 25.10.2024 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, violative of Articles 14, 19(1)(g) and 21 of the Constitution of India and pass such further or other orders.



W.P.Nos.17184 of 2024 etc., batch

W.P.(MD).No.31459 of 2024

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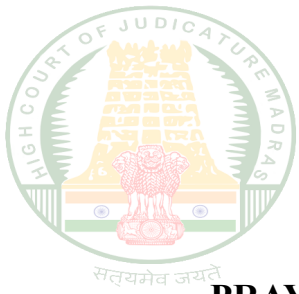
Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records of the impugned notification No.56/2023-CT dated 28.12.2023 issued by the third respondent and consequential G.O.(Ms).No.01/2024 dated 02.01.2024 issued by the 4th respondent 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 and pass such further or other orders.

W.P.(MD).No.510 of 2025

Vs

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W.P.Nos.17184 of 2024 etc., batch

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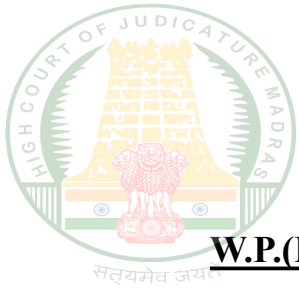
PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the 1st Respondent in Notification No. 56/2023- Central Tax Dated 28.12.2023, the records on the file of the 3rd Respondent in G.O. Ms. No. 1 and quash the Notification Dated 02.01.2024 issued therein and the records on the files of the 6th respondent in GSTIN - 33AAXPJ0348M1ZA/2019-20 Dated 30.08.2024 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services Tax Act 2017 and violative of Articles 14 and 19(1)(g) of the Constitution of India and illegal, without jurisdiction and against the Principles of Natural Justice and pass such further or other orders as this Hon'ble Court may deem fit and proper.

W.P.(MD).No.625 of 2025

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records pertaining to the impugned Notification No. 56/2023- Central Tax Dated 28.12.2023 issued by the 3rd Respondent, corresponding government order issued by the 2nd respondent in G.O.Ms.No.1 Dated 02.01.2024 and consequential impugned assessment order passed by the 1st respondent vide his order in GSTIN - 33AYRPS7038P1ZF/2019-2020 Dated 12.07.2024 and quash the same as ultra-vires Section 168A of the Goods and Services Tax Act 2017, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950 and to pass such further or other orders as this Hon'ble Court may deem fit and proper to the circumstances of the cases.

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W.P.Nos.17184 of 2024 etc., batch

W.P.(MD).Nos.1366, 1369, 1370, 1367 & 1368 of 2025

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M/s. F. Robin Polymers Pvt. Ltd.

Rep. by its Director, Mr. F.Robin,
No.6/600, Chinnupatti, Reddiyapatti Post,
Batlagundu, Dindigul,
Tamil Nadu - 624 202.

Vs

PRAYER in W.P.No.1366 of 2025: This writ petition is filed under Article 226 of Constitution of India 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 2nd 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 or issue any other writ or order or direction as this Court may deem fit and proper in the circumstances of the case.

PRAYER in WP(MD).No.1369 of 2025: This writ petition is filed under Article 226 of Constitution of India 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 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 or issue any other writ or order or direction as this Hon'ble court may deem

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W.P.Nos.17184 of 2024 etc., batch

fit and proper in the circumstances of the case.

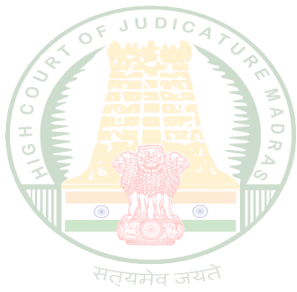
PRAYER in WP(MD).No.1370 of 2025: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records pertaining to the impugned DRC-07 order dated 29.08.2024 bearing Reference No. ZD330524241665F passed by the 4th respondent and quash the same and pass such orders or issue any other writ or order or direction as this Hon'ble court may deem fit and proper in the circumstances of the case.

PRAYER in WP(MD).No.1367 of 2025: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records pertaining to the impugned Notification No. 56/2023- CT Dated 28.12.2023 issued by the 2nd 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 or issue any other writ or order or direction as this Hon'ble court may deem fit and proper in the circumstances of the case.

PRAYER in WP(MD).No.1368 of 2025: This writ petition is filed under Article 226 of Constitution of India 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 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 or issue any other writ or order or direction as this Hon'ble court may deem fit and proper in the circumstances of the case.

W.P.(MD).No.1517 of 2025

Tvl. Karpagam Auto Stores,
Rep. by its Partner Mr. B.V. Ramesh Babu,
No.53, Tamil Sangam Road,
Madurai - 625001



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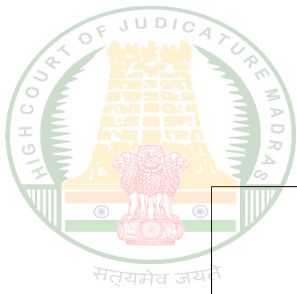
W.P.Nos.17184 of 2024 etc., batch

Vs

PRAYER: This writ petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, to call for the records pertaining to the impugned Notification issued by the 3rd Respondent vide his Notification No. 56/2023- Central Tax Dated 28.12.2023, corresponding Government order issued by the 2nd respondent in G.O.(Ms).No.1 dated 02.01.2024 and consequential impugned assessment order passed by the 1st respondent vide his order in GSTIN: 33AABFK1621J1ZS/2019-2020 dated 31.08.2024 and quash the same as ultra-vires to Section 168A of the Central Goods and Services Tax Act 2017, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

WRIT PETITION NUMBER	ADVOCATE FOR THE PETITIONER	ADVOCATE FOR THE RESPONDENT
W.P.No.17184 of 2024	Mr.Joseph prabakar	Mr.V.Prashanth Kiran, Government Advocate for R2 Mr.Rajendran Raghavan, Senior Standing Counsel, for R1, R3 to R5
W.P.No.22511 of 2024 W.P.No.22516 of 2024	Mr. Karthik Sundaram (In both WP's)	Mr.C.Harsha Raj, Special Government Pleader, for R1 to R4 (In both WP's)
W.P.No.34667 of 2024	Mr.V.Srikanth	Mr.K.S.Ramaswamy, Senior Standing Counsel, for R1 Mr.C.Harsha Raj, Special Government Pleader for R2
W.P.No.36344 of 2024 W.P.No.36347 of 2024	Mr.N.Sriprakash for Mr. Adithya Reddy (In both WP's)	Mr.ARL Sundaresan, Additional Solicitor General, assisted by

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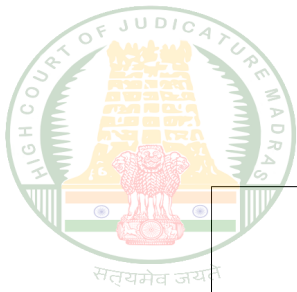


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W.P.Nos.17184 of 2024 etc., batch

		Mrs. Revathi Manivannan, Senior Standing Counsel for R1 (In both WP's) Mr.C.Harsha Raj, Special Government Pleader for R2 & R3 (In both WP's)
W.P.No.36599 of 2024 W.P.No.36611 of 2024 W.P.No.36604 of 2024	Mr. N.Murali (In all WP's)	Mr.ARL Sundaresan, Additional Solicitor General assisted by Mrs. Revathi Manivannan, Senior Standing Counsel, for R1 to R3 (In all WP's) Mr. V. Prashanth Kiran, Government Advocate, for R4 to R6 (In all WP's).
W.P.No.36872 of 2024 W.P.No.36876 of 2024	Mr. N. Sriprakash for Mr. Adithya Reddy (In both WP's)	Mr. R.P. Pragadish, Senior Standing Counsel, for R1 (In both WP's) Mr. T.N.C.Kaushik, Additional Government Pleader for R2 and R3. (In both WP's).
W.P.No.37543 of 2024 W.P.No.37551 of 2024 W.P.No.37546 of 2024	Mr. N. Murali (In all WP's)	Mr. R.P. Pragadish, Senior Standing Counsel, for R1 to R3, (In all WP's). Mr.C. Harsha Raj, Special Government Pleader, for R4 to R6, (In all WP's)
W.P.No.35455 of 2023 W.P.No.35458 of 2023 W.P.No.35463 of 2023	Mr. N. Murali (In all WP's)	Mr. ARL Sundaresan, Additional Solicitor General assisted by Mr. A.P. Srinivas, Senior Standing Counsel, for R1 to R3 (In all WP's)



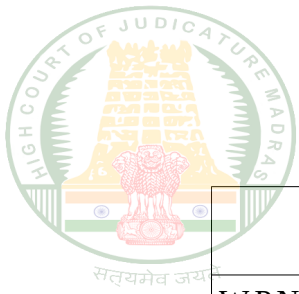
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W.P.Nos.17184 of 2024 etc., batch

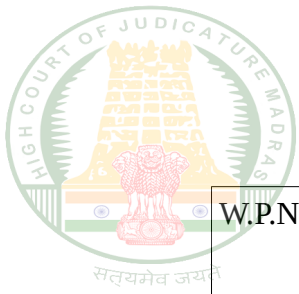
		Mr. T.N.C.Kaushik, Additional Government Pleader, for R4 to R7 (In all WP'S)
W.P.No.1497 of 2024 W.P.No.1505 of 2024 W.P.No.1514 of 2024	Mr. N. Murali (In all WP's)	Mr. Rajnish Pathiyil, Senior Standing Counsel for R1 to R3 (In all WP's) Mr. C. HarshaRaj, Special Government Pleader for R4 to R6 (In all WP's)
W.P.No.15584 of 2024	Mrs. R. Hemalatha	Mr.C. Harsha Raj, Special Government Pleader, for R1.
W.P.No.15621 of 2024	Mr.B.Satish Sundar	Mr. Rajnish Pathiyil, Senior Standing Counsel, for R1 to R3. Mr. V. Prashanth Kiran, Government Advocate, for R4 to R7.
W.P.No. 6472 of 2024 W.P.No.6485 of 2024 W.P.No.6476 of 2024	Mr.S.Muthuvenkatraman (In all WP's)	Mr.S.Gurumoorthy, Senior Panel Counsel, for R1 to R3, (In all WP's). Mr. V. Prashanth Kiran, Government Advocate, for R4 to R8, (In all WP's).
W.P.No.9899 of 2024 W.P.No.9904 of 2024 W.P.No.9906 of 2024	Mr. Adithya Reddy (In all WP's)	Mr. K.Mohana Murali, Senior Standing Counsel, for R1 to R3 (In all WP's). Mr. C. Harsha Raj, Special Government Pleader,

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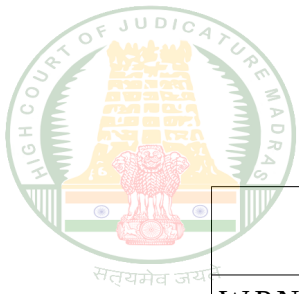
W.P.Nos.17184 of 2024 etc., batch

		for R4 to R6 (In all WP's).
W.P.No.12122 of 2024	Mr. Adithya Reddy	Mrs. K.Vasanthamala, Government Advocate, for R4 & R5. Mr. Sai Srujan Tayi, Senior Panel Counsel, for R1 to R3 & R6.
W.P.No.12567 of 2024	Mr. Adithya Reddy	Mr. C.Harsha Raj, Special Government Pleader, for respondents.
W.P.No.12351 of 2024	Mr. Adithya Reddy	Mr. C.Harsha Raj, Special Government Pleader for respondents
W.P.No.12293 of 2024	Mr. Adithya Reddy	Mr. Sai Srujan Tayi, Senior Panel Counsel, for R1 to R3 & R6. Mrs. K.Vasanthamala, Government Advocate, for R4 & R5.
W.P.No.12289 of 2024	Mr. Adithya Reddy	Mr. Sai Srujan Tayi, Senior Panel Counsel, for R1 to R3 & R6 Mrs. K.Vasanthamala, Government Advocate, for R4 & R5.
W.P.No.13311 of 2024 W.P.No.13317 of 2024	Mr. B.Sivaraman Mr. B.Sivaraman	Mr. A.P.Srinivas, Senior Standing Counsel, for R1 to R3, (In both WP's)
W.P.No.17397 of 2024	Mrs.R.Hemalatha	Mr. T.Ramesh Kutty, Senior Standing Counsel, for R1 to R3. Mr. T.N.C.Kaushik, Additional Government Pleader, for R4 to R6.



W.P.Nos.17184 of 2024 etc., batch

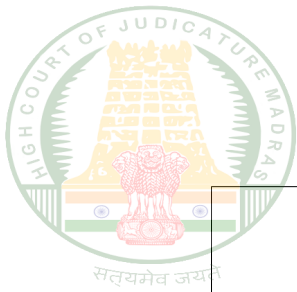
W.P.No.18677 of 2024	Mr. R.Kannan	Mr. T.N.C.Kaushik, Additional Government Pleader, for R1 & R2.
W.P.No.18803 of 2024	Mrs.R.Hemalatha	Mr. C.Harsha Raj, Special Government Pleader, for respondent.
W.P.No.19886 of 2024	Mrs.R.Hemalatha	Mrs. K.Vasanthamala, Government Advocate, for R1.
W.P.No.20107 of 2024	Mrs.R.Hemalatha	Mr. C.Harsha Raj, Special Government Pleader, for respondent.
W.P.No.20370 of 2024	Mr. A.K.Rajaraman	Mr. V. Prashanth Kiran, Government Advocate, for R2 to R5.
W.P.No.22028 of 2024	Mr. Prabhu Mukunth Arunkumar	Mr. ARL Sundaresan, Additional Solicitor General assisted by Mrs. Revathi Manivannan, Senior Standing Counsel, for R1 to R3. Mrs. K.Vasanthamala, Government Advocate, for R4 to R6.
W.P.No.8640 of 2024 W.P.No.8645 of 2024 W.P.No.8650 of 2024	Mr.Raghavan Ramabadran for Ms. Lakshmi Kumaran and Sridharan Attorneys (In all WP's)	Mr. K.Mohanamurali, Senior Panel Counsel, for R1 and R2. (In W.P.No.8640 of 2024) Mr. S.R.Sundar for R1 & R2 (In W.P.Nos. 8645 & 8650/2024)
W.P.No.23081 of 2024	Mr. ANR Jayaprathap for Mrs. Hema	Mr.T.N.C.Kaushik, Additional Government



W.P.Nos.17184 of 2024 etc., batch

	Muralikrishnan	Pleader, for respondents.
W.P.No.24082 of 2024	Mrs.R.Hemalatha	Ms. Amirtha Dinakaran, Government Advocate, for R4 to R6.
W.P.No.24084 of 2024	Mrs.R.Hemalatha	Mr.Rajendran Raghavan, Senior Standing Counsel for R1 & R2. Mr. C.Harsha Raj, Special Government Pleader, for R3 to R6.
W.P.No.24186 of 2024 W.P.No.24190 of 2024	Mr .A.K.Rajaraman (In both WP's)	Mr.Rajendran Raghavan, Senior Standing Counsel, for R1. (In W.P.No.24186 of 2024) Mr. V.Prashanth Kiran, Government Advocate, for R2 to R5, (In both WP's)
W.P.No.24355 of 2024	Mrs.R.Hemalatha	Mr. B.Ramana Kumar, Senior Standing Counsel, for R1 to R3. Mr. C.Harsha Raj, Special Government Pleader, for R4 to R6.
W.P.No. 24716 of 2024	Mr. K.Thyagarajan	Mr. B.Ramana Kumar, Senior Standing Counsel, for R1 & R2.
W.P.No.25516 of 2024	Mr. N.V.Balaji	Mr. B.Ramana Kumar, Senior Standing Counsel, for Respondent.
W.P.No.26065 of 2024 W.P.No.26073 of 2024	Mrs. R.Hemalatha Mrs. R.Hemalatha	Mr. C.Harsha Raj, Special Government Pleader, for Respondent. (In W.P.No.26065 of 2024)

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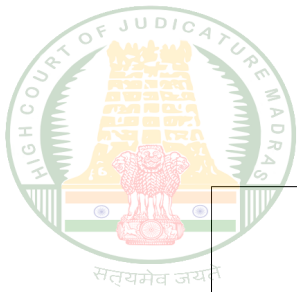


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W.P.Nos.17184 of 2024 etc., batch

		Mr. C.Harsha Raj, Special Government Pleader, for R4 to R6. (In W.P.No.26073 of 2024)
W.P.No.28509 of 2024	Mr. M.Manimaran	Mr. C.Harsha Raj, Special Government Pleader, for R1 to R4 & R6.
W.P.No.29273 of 2024	Mrs. R.Hemalatha	Mr. ARL Sundaresan, Additional Solicitor General assisted by Mrs. Revathi Manivannan, Senior Standing Counsel, for R1 to R3 Mr. T.N.C.Kaushik, Additional Government Pleader, for R4 to R6.
W.P.No.29276 of 2024	Mrs. R.Hemalatha	Mr. T.N.C.Kaushik, Additional Government Pleader, for respondent
W.P.No.29709 of 2024 W.P.No.29704 of 2024	Mr. A.Mohamed Ismail (In both WP's)	Mr. R.P. Pragadish, Senior Standing Counsel, for R1 & R2. Mrs. K.Vasanthamala, Government Advocate, for R3. (In both WP's)
W.P.No.29729 of 2024	Mr. Varun Pandian	Mr. C.Harsha Raj, Special Government Pleader, for R2 to R4.
W.P.No.30646 of 2024	Ms.Radhika Chandrasekhar	Mr. C.Harsha Raj, Special Government Pleader, for Respondent.
W.P.No.30655 of 2024 W.P.No.30653 of 2024	Ms. Radhika Chandrasekhar (In both WP's)	Mr.Rajendran Raghavan, Senior Standing Counsel, for R1. Mr. C.Harsha Raj,

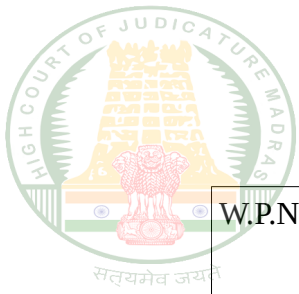


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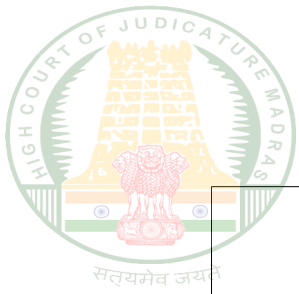
W.P.Nos.17184 of 2024 etc., batch

		Special Government Pleader, for R3 to R5. (In both WP's)
W.P.No.30657/2024	Ms. Radhika Chandrasekhar	Mr. C.Harsha Raj, Special Government Pleader. for Respondent.
W.P.No.30906 of 2024	Ms. Radhika Chandrasekhar	Mr. C.Harsha Raj, Special Government Pleader, for R3 to R5. Not ready in notice reg. R1 and R2.
W.P.No.31395 of 2024	Ms. P.R.Lavanya	Mr. T.Ramesh Kutty, Senior Panel Counsel, for R1,R3 & R4.
WP 31397/2024	Ms. P.R.Lavanya	Mr. C.Harsha Raj, Special Government Pleader for R2 (In both WP's)
W.P.No.31396 of 2024	Ms. P.R.Lavanya	Mr. T.Ramesh Kutty, Senior Panel Counsel, for R1,R3 & R4. Mr. C.Harsha Raj, Special Government Pleader, for R2.
W.P.No.32236 of 2024	Ms. Allwin Godwin	Mr. ARL Sundaresan, Additional Solicitor General, assisted by Mrs. Revathi manivannan, Senior Standing Counsel, for R1 & R2. Mr. C.Harsha Raj, Special Government Pleader, for R3.



W.P.Nos.17184 of 2024 etc., batch

W.P.No.32807 of 2024	Mr. A.Chandrasekaran	Mr. S.M.Deenadayalan, Senior Standing Counsel, for respondent.
W.P.No.32845 of 2024	Mr. G.Natarajan	Mr. T.N.C. Kaushik, Additional Government Pleader, for respondent.
W.P.No.33104 of 2024	Mr. V.Srikanth	Mr. C.Harsha Raj, Special Government Pleader, for respondent.
W.P.No.33392 of 2024	Mr. S.Muthuvenkatraman	Ms. Amirtha Dinakaran, Government Advocate, for R1 to R3.
W.P.No.33451 of 2024	Mr. K.A.Parthasarathy	Mr. C.Harsha Raj, Special Government Pleader for R1 & R3. Mr. R.P.Pragadish, Senior Standing Counsel, for R2. (In all W.P's)
W.P.No.33459 of 2024	Mr. K.A.Parthasarathy	
W.P.No.33456 of 2024	Mr. K.A.Parthasarathy	
W.P.No.33578 of 2024	Mr. R. Anish Kumar	Ms. Amirtha Dinakaran, Government Advocate, for respondent.
W.P.No.33729 of 2024	Ms. Radhika Chandrasekhar	Mr. R.P.Pragadish, Senior Standing Counsel, for R1& R2. Mr. C.Harsha Raj, Special Government Pleader, for R3 to R5.
W.P.No.33752 of 2024 W.P.No.33756 of 2024	Mr. G.Derrick Sam (In both WP's)	Mrs. K.Vasanthamala, Government Advocate, for R3. (In both WP's)
W.P.No.33824 of 2024 W.P.No.33828 of 2024	Mr.J.Pooventhera Rajan (In both WP's)	Mr. C.Harsha Raj, Special Government Pleader, for R1 & R2. (In both WP's)
W.P.No.33877 of 2024	Mr. Sujit Ghosh,	Mr. C.Harsha Raj,

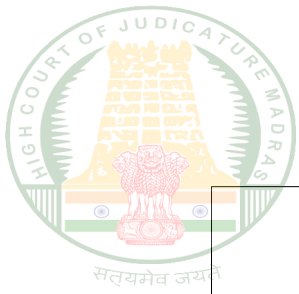


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W.P.Nos.17184 of 2024 etc., batch

	Senior Advocate, for Mr. A.K.Rajaraman	Special Government Pleader, for R2 & R4 Mr.V.Ashok Kumar, CGSC for R1.
W.P.No.33880 of 2024	Mr. Sujit Ghosh, Senior Advocate, for Mr. A.K.Rajaraman	Mr. C.Harsha Raj, Special Government Pleader, for R1 & R2.
W.P.No.33885 of 2024	Ms. R.Harishni, for Mrs. R.Hemalatha	Ms. Amirtha Dinakaran, Government Advocate, for respondent.
W.P.No.34203 of 2024	Mr. Joseph prabakar	Mr. C.Harsha Raj, Special Government Pleader, for R1 & R2.
W.P.No.34243 of 2024	Mr. Hari Radhakrishnan	Mr. C.Harsha Raj, Special Government Pleader, for R1 & R2.
W.P.No. 34271 of 2024	Mr. Joseph prabakar	Mr. C.Harsha Raj, Special Government Pleader, for respondent.
W.P.No.34532 of 2024	Ms. R.Harishni for Mrs. R.Hemalatha	Mr. C.Harsha Raj, Special Government Pleader, for respondent.
W.P.No. 34558 of 2024 W.P.No. 34561 of 2024	Mr. G.Derrick Sam (In both WP's)	Mr. K.S.Ramaswamy, Senior Standing Counsel takes notice for R1 & R2 Mr. TNC.Kaushik, Additional Government Pleader. for R3 (In both WP's)
W.P.No. 34823 of 2024	Mr. R.Anish Kumar	Mr. V. Prashanth Kiran, Government Advocate, for respondent.
W.P.No. 34884 of 2024 W.P.No. 34887 of 2024	Mr. B.Satish Sundar (In both WP's)	Mr. Rajnish Pathyil, Senior Panel Counsel, for R1 to R3.

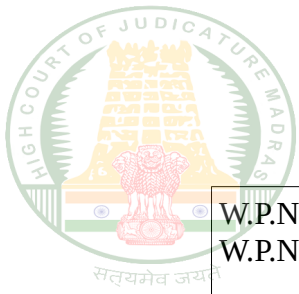


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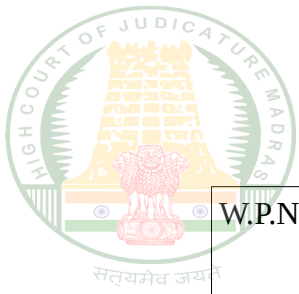
W.P.Nos.17184 of 2024 etc., batch

		Ms. Amritha Dinakaran, Government Advocate, for R4 to R7. (In both WP's)
W.P.No. 34963 of 2024	Ms. Francy Victor for Mrs. R.Hemalatha	Mr. T.NC.Kaushik, Additional Government Pleader, for respondent.
W.P.No.35108 of 2024	Ms. Francy Victor for Mrs. R.Hemalatha	Ms. Amritha Dinakaran, Government Advocate, for respondent.
W.P.No.35173 of 2024	Mr.S.Manoharan Sundaram	Mr. V. Prashanth Kiran, Government Advocate, for respondent.
W.P.No.35430 of 2024	Mr.M.Aravind Subramaniam, Senior Advocate, for Mr.V.Haribabu	Mr. C.Harsha Raj, Special Government Pleader, for R1 & R2.
W.P.No.35626 of 2024	Mr. K.Chandrasekaran	Ms. Amritha Dinakaran, Government Advocate, for respondent.
W.P.No.35650 of 2024	Mrs.R.Hemalatha	Mr. C.Harsha Raj, Special Government Pleader, for respondent.
W.P.No. 35779 of 2024	Mr. K.Chandrasekaran	Ms. Amritha Dinakaran, Government Advocate, for respondent.
W.P.No.35857 of 2024	Mr. V.Haribabu	Mr. V. Prashanth Kiran, Government Advocate, for respondent.
W.P.No.35907 of 2024	Mr. B.Raveendran	Ms. Amritha Dinakaran, Government Advocate, for respondent.
W.P.No.36169 of 2024 W.P.No.36172 of 2024 W.P.No.36176 of 2024	Mr. A.K.Rajaraman (In all WP's)	Mr. T.Ramesh Kutty, Senior Standing Counsel, for R1. Mr. V. Prashanth Kiran, Government Advocate, for R2 to R5. (In all WP's)



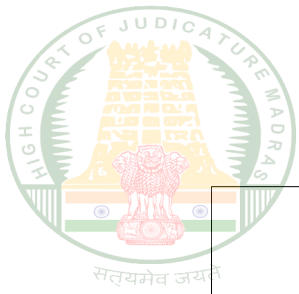
W.P.Nos.17184 of 2024 etc., batch

W.P.No.36602 of 2024 W.P.No. 36605 of 2024	Mr. Hari Radhakrishnan (In both WP's)	Mr. V. Prashanth Kiran, Government Advocate, for R4 to R6. (In both WP's)
W.P.No.36699 of 2024	Mr. D.Prabhu Mukunth Arunkumar	Mr. ARL Sundaresan, Additional Solicitor General assisted by Mrs. Revathi manivannan, Senior Standing Counsel, for R1 to R3. Mr. C.Harsha Raj, Special Government Pleader, for R4 to R6.
W.P.No.36704 of 2024	Mr. D.Prabhu Mukunth Arunkumar	Mr. C.Harsha Raj, Special Government Pleader, for respondent.
W.P.No.36999 of 2024	Mr. B.Raveendran	Mr. T.N.C.Kaushik, Additional Government Pleader, for respondent.
W.P.No. 37035 of 2024 W.P.No.37042 of 2024 W.P.No.37048 of 2024	Mr. M.Narasimha Bharathi (In all WP's)	Mr. Sai Srujan Tayi, Senior Standing Counsel, for R1 to R3 assisted by Ms. Pooja Jain, JSC. Mr. V.Prashanth Kiran, Government Advocate, for R4 & R5. (In all WP's)
W.P.No.37056 of 2024 W.P.No.37059 of 2024	Mr. Hari Radhakrishnan (In both WP's)	Mr. R.P.Pragadish, Senior Standing Counsel, for R1 to R3. Mr. V.Prashanth Kiran, Government Advocate, for R4 & R5. (In both WP's)



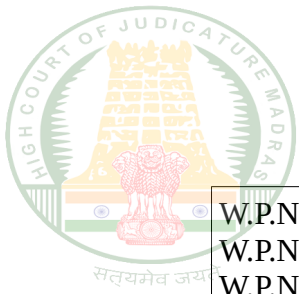
W.P.Nos.17184 of 2024 etc., batch

W.P.No. 33112 of 2024	Mr. Hari Radhakrishnan	Mr. V.Prashanth Kiran, Government Advocate, for respondent.
W.P.No.37085 of 2024	Mr. Joseph prabakar	Mr. ARL Sundaresan, Additional Solicitor General assisted by Mrs. Revathi manivannan, Senior Standing Counsel, for respondent.
W.P.No.37331 of 2024	Mr. G.Natarajan	Mr. T.N.C.Kaushik, Additional Government Pleader, for respondent.
W.P.No.37490 of 2024 W.P.No.37498 of 2024 W.P.No.37495 of 2024 W.P.No.37501 of 2024	Mr. N.V.Balaji (In all WP's)	Mr. C. Harsha Raj, Special Government Pleader, for respondent. (In all WP's)
W.P.No.37607 of 2024	Mr. A.Chandrasekaran	Mr. A.P.Srinivas, Senior Standing Counsel, for R1 & R2. Mr.T.N.C.Kaushik, Additional Government Pleader, for R3 to R5
W.P.No. 37688 of 2024	Mr. A.Chandrasekaran	Mr. T.Ramesh Kutty, Senior Standing Counsel, for R1 & R2. Mr. C.Harsha Raj, Special Government Pleader, for R3 to R5.
W.P.No.37693 of 2024	Mr. A.Chandrasekaran	Mr. A.P.Srinivas, Senior Standing Counsel, for R1 & R2. Mr. V.Prashanth Kiran, Government Advocate, for R3 & R4.
W.P.No.37838 of 2024	Mr. A.Chandrasekaran	Mr. A.P.Srinivas, Senior Standing Counsel, for R1 & R2.



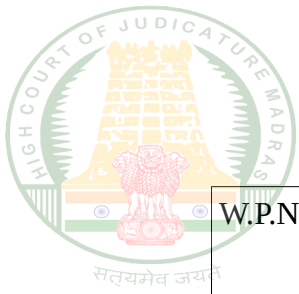
W.P.Nos.17184 of 2024 etc., batch

		Ms. Amirtha Dinakaran, Government Advocate, for R3 to R6.
W.P.No.38092 of 2024	Mr. P.Arumugam	Mr. T.N.C.Kaushik, Additional Government Pleader for R1.
W.P.No. 38094 of 2024	Mr. P.Arumugam	Mr. TNC.Kaushik, Additional Government Pleader, for respondent.
W.P.No.38204 of 2024	Mr. Joseph prabakar	Mr. C.Harsha Raj, Special Government Pleader, for R1 & R2.
W.P.No. 38218 of 2024 W.P.No.38232 of 2024 W.P.No.38226 of 2024	Mr. K.A.Parthasarathy (In all WP's)	Mr. Rajnish Pathiyil, Senior Standing Counsel, for R2. Mr. TNC.Kaushik, Additional Government Pleader, for R1 & R3. (In all WP's)
W.P.No.38338 of 2024 W.P.No.38341 of 2024	Mrs. R.Hemalatha (In both WP's)	Mr. C.Harsha Raj, Special Government Pleader, for respondent. (In both WP's)
W.P.No.38342 of 2024	Mr. R.Anish Kumar	Mrs. K.Vasanthamala, Government Advocate, for respondent.
W.P.No. 38360 of 2024 W.P.No.38364 of 2024	Mrs. R.Hemalatha (In both WP's)	Mr. Prashanth Kiran, Government Advocate, for respondent. (In both WP's)
W.P.No.38608 of 2024	Mr. V.Haribabu	Mr. C.Harsha Raj, Special Government Pleader, for R1 & R2.
W.P.No.38930 of 2024 W.P.No.38947 of 2024	Mr. B.Syed Abdul Wakeel (In all WP's)	Ms. Amirtha Dinakaran, Government Advcoate,



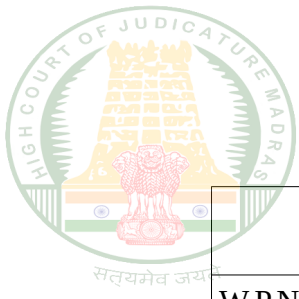
W.P.Nos.17184 of 2024 etc., batch

W.P.No.38944 of 2024 W.P.No.38943 of 2024 W.P.No. 38940 of 2024		for R1, R2 & R5. (In all WP's).
W.P.No.38977 of 2024	Ms. S.Jecintha	Mr. V. Prashanth Kiran, Government Advocate, for respondent.
W.P.No. 38998 of 2024 W.P.No. 39004 of 2024	Mr. Abdul Hameed Senior Advocate for Ms AAV partners (In both WP's)	Mr. C.Harsha Raj, Special Government Pleader, for respondent. (In W.P.No. 38998/2024) Mr. C.Harsha Raj, Special Government Pleader, for R4 to R6 . (In W.P.No.39004 of 2024)
W.P.No.39058 of 2024	Mr. Joseph prabakar	Mr. V.Prashanth Kiran, Government Advocate, for respondent.
W.P.No.39260 of 2024 W.P.No.39270 of 2024	Mr. Abdul Hameed Sr Advocate for Ms AAV partners (In both WP's)	Mr. C.Harsha Raj, Special Government Pleader, for respondent . (In W.P.No.39260 of 2024) Mr. C.Harsha Raj, Special Government Pleader, for R4 to R6. (In W.P.No.39270 of 2024)
W.P.No.39282 of 2024	Mrs. R.Hemalatha	Mr. C.Harsha Raj, Special Government Pleader, for respondent.
W.P.No.39333 of 2024	Mrs. R.Hemalatha	Ms. Amirtha Dinakaran, Government Advocate, for respondent
W.P.No.39338 of 2024	Mr. B.Raveendran	Ms. Amirtha Dinakaran, Government Advcoate, for R1 & R2.
W.P.No.39342 of 2024	Mr. B.Raveendran	Mr. C.Harsha Raj, Special Government Pleader, for respondent.



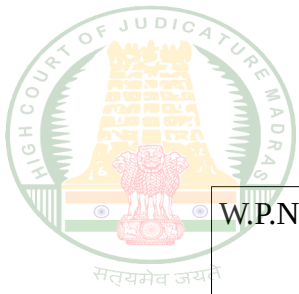
W.P.Nos.17184 of 2024 etc., batch

W.P.No.39396 of 2024	Mr. K.G.Raghunath	Mr. TNC.Kaushik, Additional Government Pleader, for R1 & R2
W.P.No.39489 of 2024	Mr. N.V.Balaji	Mr. V.Pashanth Kiran, Government Advocate, for respondent.
W.P.No. 39492 of 2024 W.P.No. 39495 of 2024	Ms. S.Jecintha (In both WP's)	Mr. V.Pashanth Kiran, Government Advocate, for respondent. (In both WP's).
W.P.No.39500 of 2024 W.P.No. 39507 of 2024 W.P.No.39504 of 2024 W.P.No. 39503 of 2024 W.P.No.39502 of 2024	Mr. Hari Radhakrishnan (In all WP's)	Mr. K.S.Ramaswamy, Senior Standing Counsel takes notice for R1 to R2. Mr. V.Prashanth Kiran, Government Advocate, for R4 & R5. (In all WP's)
W.P.No. 39773 of 2024 W.P.No. 39793 of 2024 W.P.No. 39790 of 2024 W.P.No. 39787 of 2024 W.P.No. 39781 of 2024 W.P.No. 39775 of 2024	Mr. Hari Radhakrishnan (In all WP's)	Mr. R. Subramaniam, ACGSC for R1 (In W.P.Nos.39773, 39793, 39790, 39787,39775 of 2024) Mr. K.S. Ramaswamy, Senior Standing Counsel, takes notice for R3. Mr. V. Prashanth Kiran, Government Advocate, for R4 to R6. (In all WP's)
W.P.No.39776 of 2024 W.P.No.39779 of 2024 W.P.No.39780 of 2024 W.P.No.39782 of 2024 W.P.No.39784 of 2024 W.P.No. 39785 of 2024 W.P.No. 39778 of 2024	Mr. Hari Radhakrishnan (In all WP's)	Mr. V. Prashanth Kiran, Government Advocate, for R4 to R6. (In all WP's)
W.P.No.39976 of 2024	Mr.Manoharan S	Ms. Amirtha Dinakaran,



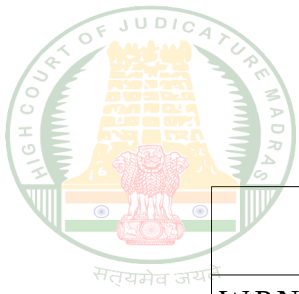
W.P.Nos.17184 of 2024 etc., batch

	Sundharam	Government Advocate, for respondent.
W.P.No.40064 of 2024	Mr. J. Pooventhera Rajan	Mrs. K. Vasanthamala, Government Advocate, for R1 & R2.
W.P.No. 94 of 2025	Mr. M. Narasimha Bharathi	Mr. S. M. Deenadayalan, Senior Standing Counsel, for respondent.
W.P.No.173 of 2025	Mrs. R. Hemalatha	Mr. C. Harsha Raj, Special Government Pleader, for respondent.
W.P.No.177 of 2025	Mrs. R. Hemalatha	Ms. Amirtha Dinakaran, Government Advocate, for respondent.
W.P.No. 178 of 2025	Ms. R. Harishni for Mrs. R. Hemalatha	Mrs. K. Vasanthamala, Government Advocate, for respondent.
W.P.No. 196 of 2025 W.P.No. 198 of 2025 W.P.No. 200 of 2025	Mr. B. Syed Abdul Wakeel (In all WP's)	Ms. Amirtha Dinakaran, Government Advocate, for R1 & R3. Mr. R. P. Pragadish, Senior Standing Counsel, for R2. (In all WP's)
W.P.No. 207 of 2025 W.P.No. 210 of 2025	Mr.M.Aravind Subramaniam, Senior Advocate for Mr. V.Haribabu. (In both WP's)	Mr. T.N.C.Kaushik, Additional Government Pleader for R1 and R2. (In both WP's).
W.P.No. 372 of 2025	Mr. V. Haribabu	Mrs. K. Vasanthamala, Government Advocate, for respondent.
W.P.No. 970 of 2025	M. S. Kanmani Annamalai	Mrs. K. Vasanthamala, Government Advocate, for respondent.
W.P.No. 1221 of 2025 W.P.No.1224 of 2025	Mr. K. Sankaranarayanan (In both WP's)	Mr. V. Prashanth Kiran, Government Advocate, for respondent. (In both WP's)



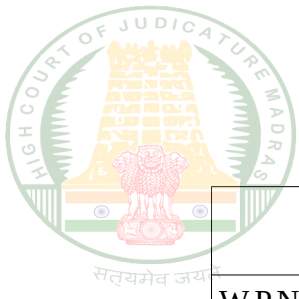
W.P.Nos.17184 of 2024 etc., batch

W.P.No.1297 of 2025	Mr. Adithya Reddy	Mr. C. Harsha Raj, Special Government Pleader, for R2 & R3.
W.P.No.1324 of 2025	Mr. Adithya Reddy	Mr. C. Harsha Raj, Special Government Pleader, for R2 & R3. Mr. K. S. Ramaswamy, Senior Standing Counsel, for R1.
W.P.No.1396 of 2025 W.P.No.1401 of 2025 W.P.No. 1404 of 2025	Mr. Hari Radhakrishnan (In all WP's)	Mr. V. Prashanth Kiran, Government Advocate, for R4 & R5. (In all WP's)
W.P.No. 1720 of 2025	Ms. S. Vishnupriya	Mr. V. Prashanth Kiran, Government Advocate, for R1 & R3.
W.P.No. 1730 of 2025 W.P.No.1736 of 2025	Ms. S. Vishnupriya (In both WP's)	Mr. V. Prashanth Kiran, Government Advocate, for R1 & R3. (In both WP's)
W.P.No.1922 of 2025	Mrs. R. Hemalatha	Ms. Amirtha Dinakaran, Government Advocate, for respondent.
W.P.No.1927 of 2025	Ms. Francy Victor for Mrs. R. Hemalatha	Mrs. K. Vasanthamala, Government Advocate, for respondent.
W.P.No.1974 of 2025 W.P.No.1982 of 2025 W.P.No.1984 of 2025	Ms. S. Vishnupriya (In all WP's)	Mrs. K. Vasanthamala, Government Advocate, for R1 & R3. Mr. ARL Sundaresan, Additional Solicitor General) assisted by Mrs. Revathi Manivannan, Senior Standing Counsel, for R2. (In all WP's)
W.P.No. 2031 of 2025 W.P.No.2037 of 2025	Ms. Francy Victor for Mrs. R. Hemalatha (In both WP's)	Mr. V. Prashanth Kiran, Government Advcoate, for respondent . (In both WP's)
W.P.No. 2034 of 2025	Mr. SP. Chidambaram	Mrs. K. Vasanthamala,



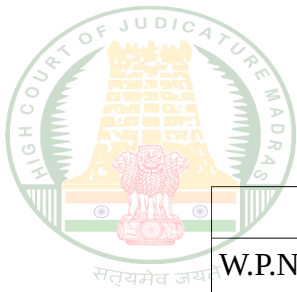
W.P.Nos.17184 of 2024 etc., batch

		Government Advocate, for R1 & R2.
W.P.No.2035 of 2025 W.P.No.2041 of 2025	Mr. P. Rajkumar (In both WP's)	Mr. TNC.Kaushik, Additional Government Pleader, for R2 & R3. (In both WP's)
W.P.No.2078 of 2025	Mr.B. Raveendran	Mr. C. Harsha Raj, Special Government Pleader, for respondent.
W.P.No.2229 of 2025	Mr. Adithya Reddy	Mrs. K. Vasanthamala, Government Advocate, for R2 & R3.
WP.No.250 of 2025	Mr. Adithya Reddy	Mr. C. Harsha Raj, Special Government Pleader, for R3.
W.P.No. 2412 of 2025	Mr. Adithya Reddy	Mrs. K. Vasanthamala, Government Pleader, for R2 & R3.
W.P.No. 2592 of 2025	Mr. Abdul Rahman	Ms. Amirtha Dinakaran, Government Advocate, for R3.
W.P.No. 2788 of 2025 W.P.No.2794 of 2025	Mrs. R. Hemalatha (In both WP's)	Mr. TNC.Kaushik, Additional Government Pleader for respondent (In both WP's)
W.P.No. 2848 of 2025	Mr. S. Muthuvenkataraman	Mr. Sai Srujan Tayi, Senior Standing Counsel, assisted by Ms. Pooja Jain, JSC for R1 to R3. Mr. TNC Kaushik, Additional Government Pleader for R4 & R5.
W.P.No.3122/2025	Mrs. R.Hemalatha	Mr. V. Prashanth Kiran, Government Advocate, for respondent.
W.P.No.3138 of 2025	Mr. K. Sankaranarayanan	Mr. C. Harsha Raj, Special Government Pleader, for respondent.
W.P.No.3195 of 2025	Mr.Manoharan S Sundharam	Mr. T.N.C.Kaushik, Additional Government



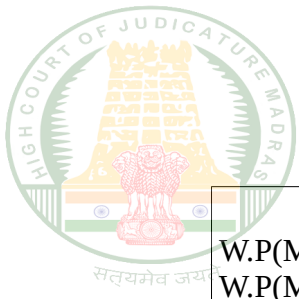
W.P.Nos.17184 of 2024 etc., batch

		Pleader, for R1 & R2.
W.P.No.3338 of 2025	Ms. Francy Victor for Mrs. R.Hemalatha	Mr. T.N.C.Kaushik, Additional Government Pleader, for respondent.
W.P.No.3386 of 2025	Mr.Manoharan S Sundharam	Mr. V. Prashanth Kiran, Government Advocate, for respondent.
W.P.No.3443 of 2025	Ms. S. Vishnupriya	Mr. V. Prashanth Kiran, Government Advocate, for respondent.
W.P.No. 3577 of 2025	Mrs. R.Hemalatha	Mr. T.N.C.Kaushik, Additional Government Pleader, for respondent
W.P.No.3905 of 2025	Mr. A. Chandrasekaran	Mr. T.N.C.Kaushik, Additional Government Pleader, for respondent.
W.P.No.4223 of 2025	Mrs. R.Hemalatha	Mr. T.N.C.Kaushik, Additional Government Pleader, for respondent.
W.P.No.3766 of 2025	Mr.Manoharan S Sundharam	Mr. T.N.C.Kaushik, Additional Government Pleader, for respondent.
W.P.No.3883 of 2025 W.P.No.3886 of 2025	Mr. Adithya Reddy (In both WP's)	Mr. C. Harsha Raj, Special Government Pleader, for R2. Mr. S.M. Deenadayalan, Senior Standing Counsel, for R3. (In both WP's)
W.P.No.3942 of 2025	Mr. Adithya Reddy	Mr. R. P. Pragadish, Senior Standing Counsel, for R1. Mr. C.Harsha Raj, Special Government



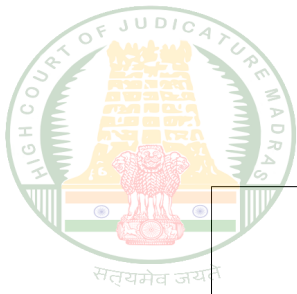
W.P.Nos.17184 of 2024 etc., batch

		Pleader, for R2 & R3.
W.P.No.4443 of 2025	Mrs. R.Hemalatha	Ms. Amirtha Dinakaran, Government Advocate, for respondent.
W.P.No.4510 of 2025 W.P.No.4515 of 2025 W.P.No.4519 of 2025	Mr. A. K. Rajaraman (In all WP's)	Mr. T.N.C.Kaushik, Additional Government Pleader, for R2 to R4. (In all WP's)
W.P.No.4558 of 2025	Mrs. R. Helamatha	Mr. C. Harsha Raj, Special Government Pleader, for respondent.
W.P(MD)No.1116 of 2024	M/s G. Vardhini	Mr. N. Dilipkumar, Senior Standing Counsel, for respondent.
W.P(MD)No.16409 of 2024	Mr.B.Satish Sundar	Mr. V. Prashanth Kiran, Government Advocate, for R4 to R6. Mr. K.Govindarajan, DSGI for R1.
W.P(MD)No.12870 of 2024	Mr. N. Sudalaimuthu	Mr.V. Prashanth Kiran, Government Advocate, for R1 & R2. Mr. P. Sundaravadivel, for R3.
W.P(MD)No. 5687 of 2024	Mr.S.Rajasekar	Mr. V. Prashanth Kiran, Government Advocate, for R4 to R7.
	Mr.Vijay Narayan,	Mr.V. Prashanth Kiran, Government Advocate,



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W.P(MD)No.1918 of 2024 W.P(MD)No.1919 of 2024	Senior Advocate for Mr. N. Prasad (In both WP's)	for R1,R2 (In both WP's)
W.P(MD)No.1644 of 2024 W.P(MD)No.1647 of 2024 W.P(MD)No.1646 of 2024 W.P(MD)No.1645 of 2024	Mr. N. Prasad (In all WP's)	Mr.V. Prashanth Kiran, Government Advocate, for R1 & R2. Mr. Govindarajan, DSGI for R3. (In all WP's)
W.P(MD)No.5280 of 2024	Mr. S. Rajasekar	Mr.T.N.C.Kaushik, Additional Government Pleader, for respondent.
W.P(MD)No.6155 of 2024	Mr. S. Karunakar	Ms. Amirtha Dinakaran, Government Advocate, for R1 & R2. Mr. J. Alaguram Jothi, for R3.
W.P(MD)No. 7311 of 2024 W.P(MD)No. 7320 of 2024 W.P(MD)No. 6967 of 2024	Mr.A.Chandrasekaran (In all WP's)	Mr. C. Harsha Raj, Special Government Pleader, for R3 to R6. (In W.P(MD)Nos.7311 & 7320 of 2024). Mr. C. Harsha Raj, Special Government Pleader, for R3 to R5. (In W.P(MD)No.6967 of 2024). Mr. Paramasivam, for R1 (In W.P(MD)No.7311 of 2024). Mr. K. Ashok Kumar Ram, Senior Panel Counsel, for R1 (In W.P(MD).No.7320 of

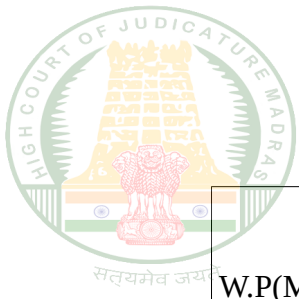


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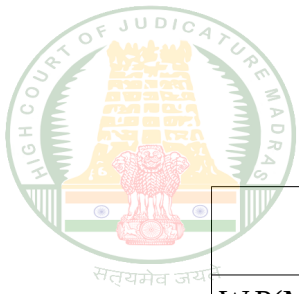
W.P.Nos.17184 of 2024 etc., batch

		2024) Mr.M.Karthikeya Venkatachalapathy, Senior Panel Counsel, for R1. (In W.P(MD)No.6967 of 2024
W.P(MD).No.7485 of 2024	Mr. A.Chandrasekaran	Mrs. K. Vasanthamala, Government Advocate, for R3 to R6. Mr. P. Subbiah, CGSPC for R1.
W.P(MD)No.7729 of 2024 W.P(MD)No.7730 of 2024	Mr. A.Chandrasekaran (In both WP's)	Mr. C. Harsha Raj, Special Government Pleader, for R3 to R6. (In both WP's) Mr.G.Vidhya Maheswaran, CGSC for R1 (In both WP's)
W.P(MD)No.7734 of 2024 W.P(MD)No.7735 of 2024 W.P(MD)No.7736 of 2024	Mr.N.Sriprakash for Mr.S.Muthuvenkataraman (In all WP's)	Mr.G.Vidhya Maheswaran, CGSC for R1. Mr.T.N.C.Kaushik, Additional Government Pleader, for R4 to R7. (In all WP's)
W.P(MD)No.7874 of 2024	Mr. N. Inbarajan	Mr.T.N.C.Kaushik, Additional Government Pleader, for R1 to R3.
W.P(MD)No.9598 of 2024 W.P(MD)No.9599 of 2024	Mr.B. Sivaraman (In both WP's)	Mr. R. Nandakumar, Senior Standing Counsel, for R1. (In both WP's)



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W.P(MD)No.10048 of 2024 W.P(MD)No.10049 of 2024	Mr. N. Prasad (In both WP's)	Ms. Amirtha Dinakaran, Government Advocate, for R1 & R2. (In both WP's).
W.P(MD)No.10628 of 2024	Mr. A. Chandrasekaran	Mrs.K.Vasanthamala, Government Advocate, for R3 to R5.
W.P(MD)No.10674 of 2024	Mr. A. Chandrasekaran	Mr. C. Harsha Raj, Special Government Pleader, for R3 to R6. M/s B. Deepa , CGSC for R1.
W.P(MD)No.11930 of 2024	Mr. N. Sudalai Muthu	Mr.T.N.C.Kavshik, Additional Government Pleader, for R1 & R2.
W.P(MD)No.12505 of 2024	M/s Baby Jhon Pulickaparambil	Ms. Amirtha Dinakaran, Government Advocate, for R2 & R3. Mr. T. Mahendran, CGSC for R1.
W.P(MD)No.15016 of 2024	Mr. A. Chandrasekaran	Mr. C. Harsha Raj, Special Government Pleader, for R3 & R4. Mr.R.Gowrishankar, Senior Standing Counsel, for R5.
W.P(MD)No.16073 of 2024	Mr. S. Karunakar	Ms. Amirtha Dinakaran, Government Advocate, for R1 & R2. Mr. H. Velavadhas, Senior Panel Counsel, for R3.
W.P(MD)No.16541 of 2024	Mr. S. Karunakar	Mrs. K. Vasanthamala, Government Advocate, for R1 & R2.



W.P.Nos.17184 of 2024 etc., batch

		Mr.K.Govindarajan, DSGI for R.
W.P(MD)No.16715 of 2024	Mr. B. Satish Kumar	Mr. K. Govindarajan, DSGI for R1. Mr. R. Nandakmar, Senior Standing Counsel, for R3. Mr.T.N.C.Kaushik, Additional Government Pleader, for R4 to R6.
W.P(MD)No.23146 of 2024	Mr. S. Karunakar	Mr.V. Prashanth Kiran, Government Advocate, for R1 & R2.
W.P(MD)No.23643 of 2024	Mr. S. Karunakar	Ms. Amirtha Dinakaran, Government Advocate for R1 & R2.
W.P(MD)No.23652 of 2024	Mr. S. Karunakar	Mr. C. Harsha Raj, Special Government Pleader, for R1 & R2.
W.P(MD)No.23653 of 2024	Mr. S. Karunakar	Mr. C. Harsha Raj, Special Government Pleader, for R1 & R3.
W.P(MD)No.24685 of 2024	Mr. A. Satheesh Murugan	Mr.V. Prashanth Kiran, Government Advocate, for R1.
W.P(MD)No.25442 of 2024 W.P(MD)No.26353 of 2024 W.P(MD)No.25639 of 2024	Mr. R. Aravindan (In all WP's)	Mrs.K.Vasanthamala, Government Advocate, for R1 & R2. (In all WP's).
W.P(MD)No.25932 of 2024	Mr. A. Chandrasekaran	Mr. C. Harsha Raj, Special Government Pleader, for R3 to R6. Mr. Govindarajan, DSGI for R1 & R2.
W.P(MD)No.25970 of	Mr. A. Chandrasekaran	Mr.T.N.C.Kaushik,



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2024		Additional Government Pleader, for R3 to R6. Mr. Govindarajan, DSGI for R1.
WP(MD)No. 26218 of 2024 WP(MD)No. 26219 of 2024 WP(MD)No. 26220 of 2024	Mr.N. Sriprakash for Mr.S.Muthuvenkataraman (In all WP's)	Mr. N. Dilipkumar, Senior Standing Counsel, for R1 to R3, R5 & R6. Ms. Amirtha Dinakaran, Government Advocate, for R4. (In all WP's).
W.P(MD)No.27632 of 2024	Mr. A. Chandrasekaran	Mr. Govindarajan, DSGI for R1 & R2. Mr.V. Prashanth Kiran, Government Advocate, for R3 to R6.
W.P(MD)No.27635 of 2024	Mr. A. Chandrasekaran	Mr. Govindarajan, DSGI for R1 & R2. Mrs. K. Vasanthamala, Government Advocate, for R3 to R5.
W.P(MD)No.28242 of 2024	Mrs. R. Hemalatha	Mr. C. Harsha Raj, Special Government Pleader for respondent.
W.P(MD)No.29198 of 2024	Mr. S. Karunakar	Mr. T.N.C.Kaushik, Additional Government Pleader, for R1 & R2.
W.P(MD)No.29952 of 2024 W.P(MD)No.29951 of 2024	Mr.R.Mohana Sundharam (In both WP's)	Mr.V. Prashanth Kiran, Government Advocate, for R1 & R2. (In both WP's).
W.P(MD)No.30180 of 2024	Mr. A. Satheesh Murugan	Ms.Amirtha Dinakaran, Government Advocate, for R1 & R2.
W.P(MD)No.30276 of 2024 W.P(MD)No.30277 of	Mr. M. N. Bharathi (In both WP's)	Mrs. K.Vasanthamala, Government Advocate, for respondent.



W.P.Nos.17184 of 2024 etc., batch

2024		(In both WP's).
W.P(MD)No.30312 of 2024	Mr. R. Aravindan	Mr. C. Harsha Raj, Special Government Pleader, for R1 to R3.
W.P(MD)No.30487 of 2024	Mr. R. Aravindan	Mr.V. Prashanth Kiran, Government Advocate, for R1 to R3.
W.P(MD)No.31166 of 2024	Mr. D. Kanagasundaram	Ms. Amirtha Dinakaran, Government Advocate, for R1 to R3.
W.P(MD)No.31459 of 2024	Mr. M. N. Bharathi	Mr. Govindarajan, DSGI for R1 to R3 Mrs. K. Vasanthamala, Government Advocate, for R4 & R5.
W.P(MD)No.27295 of 2024	Mr. A. Satheesh Murugan	Mr. C. Harsha Raj, Special Government Pleader, for R1 & R2.
W.P(MD)No.27364 of 2024	Mr.S.Muthuvenkataraman	Mr.T.N.C.Kaushik, Additional Government Pleader, for R1 & R2.
W.P(MD)No. 510 of 2025	Mr. A. Chandrasekaran	Mr.G.Vidhya Maheswaran, CGSC for R1. Mr.V. Prashanth Kiran, Additional Government Pleader, for R3 to R6.
W.P(MD)No.625 of 2025	Mr. A. Satheesh Murugan	Ms. Amirtha Dinakaran, Government Advocate, for R1 & R2.

COMMON ORDER

The present batch of writ petition is filed challenging validity of
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Notification Nos.9/2023 and 56/2023, on the premise that conditions precedent were non-existent for their issuance and mandatory procedural conditions (Recommendation of GST Council) for exercise of power under Section 168A of Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”) was not complied.

2. Overview of GST Act:

2.1. It may be necessary to give a broad overview of the GST Act.

Article 246A of Constitution was introduced vide 101st Constitution amendment, whereby Parliament and State Legislatures were conferred with power to make laws with respect to Goods and Service Taxes. Pursuant to the power conferred under Article 246A of the Constitution, Parliament enacted CGST Act and Integrated Goods & Services Tax Act, while the States enacted their respective State Goods and Service Tax Acts, including the State of Tamil Nadu, which introduced Tamil Nadu Goods and Service Tax Act (hereinafter referred to as “TNGST Act”). The above enactments were introduced with effect from 01.07.2017. Goods and Services Tax (GST) represents a pivotal shift in indirect taxation, subsuming various indirect taxes levied by the Union and States with a unified system. This transformation under the GST regime was



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intended to streamline the tax process, alleviate the complexity and multiplicity of previous taxes.

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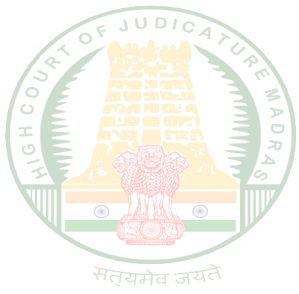
2.2. Goods and Services Tax (GST) consolidated numerous Central and State taxes into a single tax system. The indirect taxes that were absorbed into GST:-

Central Taxes Subsumed:

- (a) Central Excise Duty (CENVAT)
- (b) Additional Excise Duties
- (c) Duties of Exercise (Medicinal and Toilet Preparations)
- (d) Additional Duties of Exercise (Goods of Special Importance)
- (e) Additional Duties of Exercise (Textiles and Textile Products)
- (f) Additional Duties of Customs (Countervailing Duty, CVD)
- (g) Service Tax
- (h) Central Surcharge and Cess

State Taxes Subsumed:

- (a) State VAT (Value Added Tax)
- (b) Central Sales Tax
- (c) Luxury Tax
- (d) Entry Tax (All Forms)



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(e) Entertainment and Amusement Tax

(f) Taxes on Advertisements

(g) State Surcharge and Cess

3. Circumstances leading to introduction of Section 168A of CGST Act and impugned notification:

3.1. I shall now deal with the background leading to introduction of Section 168A of CGST Act and impugned notifications.

3.2. During 2019-20, there was outbreak/onset of corona virus pandemic in the country inflicting considerable difficulties on the public at large. A year later, pandemic appeared to relent, only to deceptively re-emerge. A few months after country appeared to be returning to normalcy, there was a second wave resulting in another steep rise in Covid-19 virus cases engulfing the entire nation. The devastation caused by the 2nd wave

of Covid was even worse than the 1st wave. The unprecedented crisis caused by Covid-19, necessitated Hon'ble Supreme Court taking suo muto cognizance of difficulties faced by litigants and other stakeholders across the nation. Hon'ble Apex Court passed a series of orders commencing with order dated 06.05.2020 and culminating in order dated



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10.01.2022, whereby Hon'ble Apex Court excluded certain periods for the purposes of reckoning limitation and also extended period of limitation, where limitation had already expired during the period of such exclusion.

3.3. In the meanwhile, an ordinance was promulgated by the President of India titled “THE TAXATION AND OTHER LAWS (RELAXATION OF CERTAIN PROVISIONS) ORDINANCE, 2020”. The above ordinance was intended to provide relaxation in relation to administering and enforcing provisions of certain Acts in view of spread of Covid-19 pandemic across the globe including India. It was found imperative to relax certain provisions, including extension of time limit in taxation and other laws. Since Parliament was not in session, the President being satisfied that circumstances warranted immediate action, promulgated the above ordinance in exercise of the power under Clause (1) of Article 123 of the Constitution. Chapter VII to said ordinance provided for amendment to CGST Act, 2017, whereby Section 168A was inserted.

3.4. Above ordinance became an Act of Parliament titled “THE TAXATION AND OTHER LAWS (RELAXATION OF CERTAIN PROVISIONS) ACT, 2020”. Section 168A to CGST Act, 2017, was inserted vide Chapter VI to said Act, whereby Government was conferred power under special circumstances to extend time limit specified in, or

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prescribed or notified under the CGST Act in respect of actions which
cannot be completed or complied with due to force majeure.

3.5. Impugned Notifications viz., Notification Nos.9/2023 and 56/2023 and G.O.(Ms).No.41 dated 05.04.2023 and G.O.(Ms).No.1 dated 02.01.2024 were issued by Central and State Government, in exercise of their power conferred under Section 168A of CGST Act. It is the validity of above notifications which are the subject matter of challenge in the present batch of writ petitions.

4. Provisions relating to limitation under GST Act:

4.1. Before proceeding further, it may be useful to have a broad overview of provisions relating to limitation under CGST Act, relating to determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised.

4.2. Section 73 of CGST Act deals with determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised, in cases not involving fraud, suppression of facts or wilful mis-statement. Sub-section (10) to Section 73 of CGST Act, provides that the proper officer shall issue an order under sub section (9) to Section 73 of CGST Act, determining the amount of tax, interest and penalty within three years from the due date for furnishing annual return

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for the relevant financial year. The said sub-section (10) of Section 73 of

CGST Act, is reproduced below:

"73 (10). The proper officer shall issue the order under sub-section (9) within three years from the due date for furnishing annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilized relates to or within three years from the date of erroneous refund."

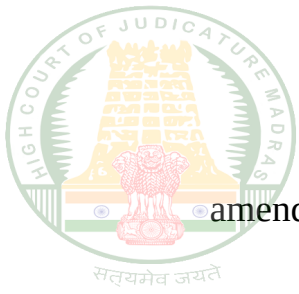
4.3. Sub-section (2) of Section 73 of CGST Act mandates that a show cause notice shall be issued in this regard, at least three months prior to time limit for passing orders specified under sub-section (10).

The said sub-section (2) of Section 73 of CGST Act, is reproduced below:

"73 (2) the proper officer shall issue the notice under sub-section (1) at least three months prior to the time limit specified in sub-section (10) for issuance of order."

4.4. It would be clear that the period within which a show cause notice can be issued and an order determining tax liability can be passed by the proper officer are reckoned with reference to due date for filing annual returns. Section 73 of CGST Act, enables authorities to issue notice and pass orders under sub-section (2) and (10) to Section 73 of CGST Act, within a period of two years and nine months and three years respectively, from the due date of filing annual return.

4.5. Section 44 of CGST Act, deals with filing of annual returns. Sub-section (1) of Section 44 of CGST Act, stood as below, prior to



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amendment:

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"44(1) Every registered person, other than an input service distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable persons, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty first day of December following the end of such financial year.

Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein."

(emphasis supplied)

4.6. Sub-section (1) of Section 44 of CGST Act, stood amended as below, with effect from 01.08.2021:

"44(1) Every registered person, other than an input service distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable persons, shall furnish an annual return, which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed."

4.7. Simultaneously, Rule 80 of CGST Rules, 2017, had been amended, wherein the due date for filing annual return for a financial year is prescribed as, on or before 31st day of December following the end of such financial year. It may be relevant to note that the due date for filing annual return came to be prescribed through rules, with effect from



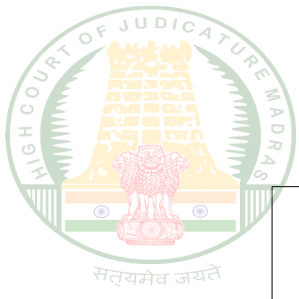
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01.08.2021. Prior thereto, Section 44(1) of the CGST Act, required every registered person to furnish annual return for every financial year on or

before 31st December following the end of such financial year.

4.8. It is relevant to note that due dates for filing annual returns provided under Section 44 of CGST and TNGST Act, were extended from time to time, for a variety of reasons *inter alia* including the fact that GST levy and compliance being new and frequent technical glitches in GST portal, etc. Extensions so granted are Tabulated below. The extensions set out in the Table below were granted in exercise of powers conferred under Section 44 of CGST Act:

S.No.	Year	Original Due date for filing Annual return	Extended due date for filing annual return	Remarks
1	2017-18	31.12.2018	05.02.2020 (for certain States) and 07.02.2020 (for other States)	Notification 6/2020 Central Tax Dt. 03.02.2020
2	2018-19	31.12.2019	30.06.2020	Notification 15/2020 Central Tax Dt. 23.03.2020
			30.09.2020	Notification 41/2020 Central Tax Dt. 05.05.2020



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			30.10.2020	Notification 69/2020 Central Tax Dt. 30.09.2020
			31.12.2020	Notification 80/2020 Central Tax Dt. 28.10.2020
3	2019-20	31.12.2020	28.02.2021	Notification 95/2020 Central Tax Dt. 30.12.2020
			31.03.2021	Notification 4/2021 Central Tax Dt. 28.02.2021

5. As the ground of challenge to the notification issued by the Central and State Government are one and the same to avoid duplicity, I propose to deal with the challenge to Central Notifications, for the decision/conclusion in relation thereof would govern the Notifications/Government orders issued by the State Government.

6. Case of Petitioners:

6.1. On behalf of the petitioners submissions were advanced by learned counsels for the petitioners viz., Mr.Vijay Narayan, Dr.Muralidhar, Mr.Sujit Ghosh, Mr.Abdul Hameed, Senior Advocates, 270/390



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Mr.N.Sri Prakash, Mr.N.Sri Prasad, Mr.Raghavan Ramabadran,

Mr.G.Natarajan, Mr.V.Srikanth. The contentions of petitioners can be

broadly divided into three parts viz.,

A) Common submission relating to challenge to Notification Nos.9 and 56 of 2023;

B) Additional submissions relating to Notification No.56 of 2023;

C) Impact of Supreme Court order under Article 142 of the Constitution, vis-a-vis on the impugned notification.

A. Common Submissions with regard to challenge to Notification Nos.9/2023 and 56/2023:

a) (i) Section 168A of CGST Act enables exercise of power, which is in the nature of delegated legislation and not conditional legislation. (*Hamdard Dawakhana vs. Union of India reported in AIR 1960 SC 554*). Impugned Notifications must be understood and tested as a delegated legislation.

(ii) Section 168A(1) of CGST Act empowers/delegates to Central/State Government, to exercise discretionary legislative powers. Therefore, impugned Notification Nos.9 and 56 of 2023 are a piece of delegated legislation issued under said provisions and open to be tested



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on all grounds available for a challenge of an administrative act¹.

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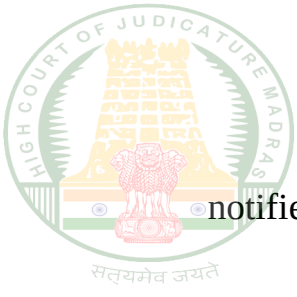
(b) Section 73(10) of CGST and TNGST Acts reflects legislative policy with regard to limitation for determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized. Section 168A of CGST Act, confers power on Government to issue notifications extending time limit specified in, or prescribed or notified under CGST Act, in respect of actions which cannot be completed or complied with due to force majeure. Above power to issue notifications extending time limits conferred under Section 168A of CGST Act, *inter alia* in respect of time limit prescribed under Section 73 of CGST Act, is an exception to the legislative policy reflected in Section 73 of CGST Act. Being an exception to legislative policy it ought to be strictly construed.

(c) Condition precedent for exercise of power under Section 168A of CGST Act *inter alia* includes the following viz.,

(i) There must be a force majeure event affecting implementation of any of the provisions of the CGST Act within the meaning of Explanation to Section 168A of the CGST Act.

(ii) Actions for which time limit is specified in or prescribed or

¹. Indian Express Newspapers (Bombay) Pvt. Ltd vs. Union of India, AIR 1986 SC 515 272/390



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notified under the CGST Act “cannot be” completed or complied with.

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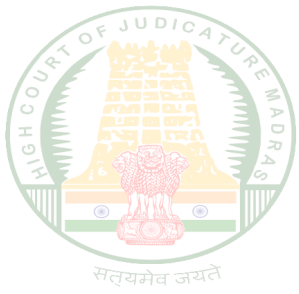
(iii) Such actions cannot be completed or complied with “due to” force majeure.

The above ingredients are jurisdictional facts or conditions precedent for exercise of power by the Central Government/State Government under Section 168A(1) of the Acts.

(d) Expression "due to", employed under Section 168A of CGST Act, is with reference to and qualifies “force majeure”. Expression "due to", ought to be understood as referring to "causa causans" and not "causa sine qua non". In other words, power under Section 168A of CGST Act, to extend time limit specified in, or prescribed or notified under, the Act in respect of actions which cannot be completed or complied with under Section 168A of CGST Act, is premised on Government arriving at a satisfaction taking into account relevant factors, which would show that there was force majeure that such force majeure was the proximate cause behind the inability of authorities under the Act, to complete actions within the time limit specified, prescribed or notified under the Act.

(e) Expression "cannot" employed in Section 168A of CGST Act, conveys "an impossibility" and not mere difficulty or something which prevented actions being completed or complied within prescribed period.

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(f) That GST Council while recommending exercise of power under Section 168A of CGST Act, and issuance of notifications thereof failed to take into account relevant materials thereby vitiating the notification which *inter alia* includes the following:

(i) Office Memorandum of the Ministry of Personnel, Public Grievances and Pension, Government of India dated 06.02.2022.

(ii) D.O.No.40-3/2020-DM-1(A) of the Home Secretary, Government of India, dated 22.03.2022 addressed to all Chief Secretaries of all States.

(iii) CAG Report No.5 of 2022 for the period 01.04.2020 to 31.03.2021 dated 31.03.2022.

(iv) Report of CAG for the period 2021-22 bearing No.7 of 2024 dated 21.06.2024.

6.2. That on a collective consideration of relevant materials placed before this Court, it would be clear that inability on the part of revenue to issue notices, complete adjudication within time limit stipulated under Section 73 of the CGST Act, was not in view of any extraneous factor much less force majeure but attributable wholly to inaction and delay on the part of revenue in setting up suitable system/infrastructure for 274/390



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effectively carrying out scrutiny and audit proceedings. Difficulty, if any,

in complying with time limit for action under Section 73 of the CGST Act is self imposed and not attributable to any external factor much less “force majeure”, thereby vitiating exercise of power under Section 168A of CGST Act rendering it invalid.

6.3. It is contended that materials relevant to decide the need for exercise of power under Section 168A of CGST Act, were not placed before GST Council, thus recommendation of GST Council itself is rendered vulnerable to challenge for failing to take into account relevant factors.

B. Additional submissions regarding challenge to Notification No.56 of 2023 :

6.4. In addition to the submissions set out above, which is common to the challenge to Notification Nos.9 and 56 of 2023, following additional submissions were made with reference to challenge to Notification No.56 of 2023 dated 28.12.2023:

a) Recommendation of GST Council is a pre-condition for issuance of notification in terms of Section 168A of the CGST Act. That impugned Notification No.56 of 2023, was issued even before any recommendation was made by GST Council. Absent such recommendation, the impugned

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notification would be rendered void for non compliance with the above pre-requisite for exercise of power under Section 168A of CGST Act.

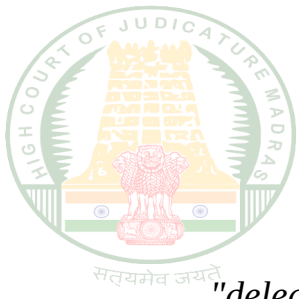
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b) The impugned notification was issued on the basis of decision of GST Implementation Committee (hereinafter referred to as "GIC"). That in terms of Section 168A of CGST Act, notification ought to be issued by the Government on the recommendation of GST Council. The GST Council is a constitutional body. Recommendation by GIC cannot be a substitute for one by GST Council for the purpose of Section 168A of CGST Act.

c) That a ratification by the GST Council of the recommendation made by GIC post issuance of impugned notification would not validate issuance of a notification. This is in view of the reason that what is contemplated is issuance of notification “on” the recommendation of the GST Council. It is trite law that where a statute requires a particular act to be done in a particular manner that act has to be done in that manner and no other. The impugned notification is contrary to the above settled principle.

d) The impugned notification suffers from the vice of abdication of authority by the GST Council and usurping of power vested with GST Council by GIC, which vitiates and renders the impugned notification a nullity.

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e) That the impugned notification is contrary to the maxim

"*delegatus non potest delegare*" i.e., a delegate cannot delegate.

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f) That the recital in the impugned notification that "*the Government, on the recommendation of the Council, hereby, extends the time limit specified under sub section 10 of section 73 for issuance of order*" is wholly false inasmuch as admittedly the impugned notification has been issued not on the basis of the recommendation of the GST Council instead on the basis of recommendation of GIC. The impugned notification thus suffers from malice in law.

C. Submissions relating to the effect of Order of the Hon'ble Supreme Court under Article 142 of Constitution of India extending the limitation and excluding certain period for the purpose of limitation in respect of judicial/quasi judicial proceedings vis-a-vis impugned notifications:

6.5. That power under Article 142 of the Constitution, cannot be used to supplant substantive law applicable to the case or cause under consideration.² Power under Article 142 of the Constitution, cannot be exercised in a manner where it would be in direct conflict with what has been expressly provided for in a statute expressly dealing with the

². Supreme Court Bar Association vs. Union of India and another reported in (1998) 4 SCC 409
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subject. Ordinarily the Apex Court even while exercising its jurisdiction under Article 142 of the Constitution cannot disregard a statutory provision governing a subject. The directions under Article 142 of the Constitution would govern, and be binding only until the legislature/executive steps in to substitute vacuum filled by the judicial order. Order under Article 142 of the Constitution has a shelf life only until a specific enactment/executive order is put in place.³

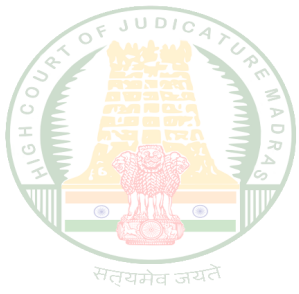
6.6. That the orders under Article 142 of the Constitution including the order dated 10.01.2022, whereby the Hon'ble Apex Court excluded the period from 15.03.2020 till 28.02.2022, would cease to have effect with the introduction of Section 168A to the CGST Act with effect from 31.03.2020, and in any view with effect from 05.07.2022 with the issuance of Notification No.13 of 2022 dated 05.07.2022.

7. Case of the Respondents:

7.1. The submission of the respondents can be divided into three parts viz.,

A) Common submission relating to validity of Notification No.9 and 56/2023;

³. Vineet Narain and Others vs. Union of India and another reported in (1998) 1 SCC 226, Kalyan Chandra Sarkar vs. Rajesh Ranjan and another reported in (2005) 3 SCC 284
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B) Submission relating to validity of Notification No.56/2023;

C) Impact of order of Apex Court under Article 142 of the

Constitution vis a vis impugned notifications;

A) Common submission relating to validity of Notification No.9 and

56/2023:

a) That Notification No.13 of 2022 dated 05.07.2022 was issued under Section 168A of CGST Act, on recommendation of the Council in partial modification of Notification No.35 of 2020 dated 30.04.2020 and Notification No.15 of 2021 (Central Tax) dated 01.05.2021. Notification No.13/2022-Central Tax dated 05.07.2022 shall be deemed to have come

into force with effect from the 1st day of March, 2020 whereby the Government,

i) Extends the time limit specified under sub-section (10) of Section 73 of CGST Act for issuance of order under sub-section(9) of Section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized in respect of a tax period for

the financial year 2017-18, upto the 30th day of September 2023;

ii) Excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub 279/390



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section (10) of Section 73 of the said Act for issuance of order under sub

section (9) of Section 73 of the CGST Act, for recovery of erroneous refund; and

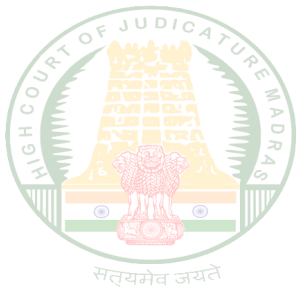
iii) Excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under Section 54 or Section 55 of the CGST Act.

b) Notification No.9 of 2023 extended the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of Section 73 of the CGST Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:

- (i) for the FY 2017-18, up to the 31st day of December, 2023;
- (ii) for the FY 2018-19, up to the 31st day of March, 2024;
- (iii) for the FY 2019-20, up to the 30th day of June, 2024.

c) That Notification No.9/2023 ought to be read in conjunction with the principal Notification Nos.35/2020-CT, 14/2021-CT and 13/2022-CT inasmuch as Notification No.9 of 2023, is issued in partial modification of Notification Nos.35 of 2020, 14 of 2021 and 13 of 2022 dated 03.04.2020, 01.05.2021 and 05.07.2022.

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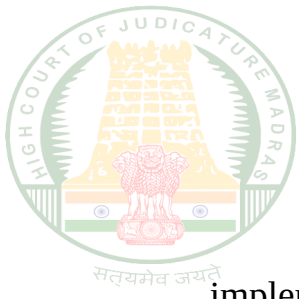
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d) That Notification No.9 of 2023 was issued pursuant to the 49

WEB COPY meeting of GST Council after taking into account difficulties faced by Government Department during Covid period due to reduced staff, staggered timing and exemption to certain categories of employees from attending offices resulted in delay in scrutiny and audit. Law Committee also proposed that in view of restrictions and difficulties faced due to Covid-19 pandemic, the need for extending the time limit for passing orders under Section 73(10) of CGST Act, by a further period of 3 months for the years 2017-18, 2018-19 and 2019-20. That the extension was in view of the difficulty faced in getting requisite data/information to carry out scrutiny, assessment or audit within the limitation prescribed.

e) On the recommendation of GST Council that action, notices, orders under Section 73 of the CGST Act, cannot be completed within the time limit specified under Section 73 of CGST Act, due to force majeure time limit for taking action under Section 73 of CGST Act, stood extended vide impugned notification No.9/2023.

f) That Covid-19 pandemic would constitute force majeure for the purposes of Section 168A of CGST Act. The impugned notification No.9/2023 was validly issued in compliance with the mandate contained in Section 168A of CGST Act.



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g) That Covid Pandemic not only affected the

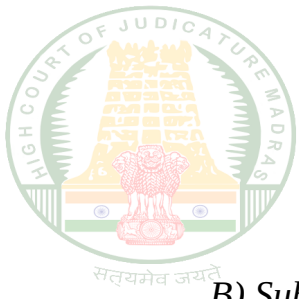
implementation/administration of GST Act, in terms of issuing notices to passing orders during pandemic, but covid pandemic resulted in huge backlog with regard to audit/scrutiny, assessment and adjudication which was a direct and proximate effect of pandemic (even after covid-19 cases had declined). The submissions of the petitioners that impugned notification No.9/2023 issued under Section 168A of CGST Act, was not warranted as it could not be said that CGST Act, could not have been implemented due to force majeure, is devoid of merits. Reliance was placed on the following judgments:

(i) *M/s.Brunda Infra Pvt. Limited and Others vs. Additional Commissioner of Central Tax, Hyderabad and Others (Telangana High Court) reported in 2025 SCC OnLine TS 145*

(ii) *M/s.Graziano Transmissoini vs. Goods and Services Tax and Others (Allahabad High Court) reported in 2024 SCC OnLine All 3012*

h) That examination of availability or non-availability of materials and adequacy thereof for the Council, to make its recommendation under Section 168A of CGST Act, in view of force majeure is beyond the scope of judicial review. Reliance was placed on the judgments of Telengana and Allahabad High Court judgments referred to supra in support thereof.

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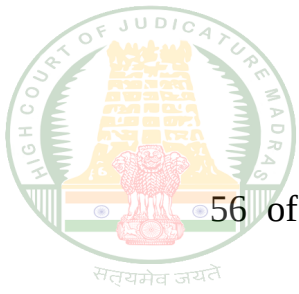
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B) Submission relating to validity of Notification No.56/2023:

a) That Article 279A(8) of Constitution vests the Council with power to decide and adopt procedures to discharge its function. That GST Council had approved constitution of GST implementation Committee and other Standing Committees in its 14th GST Council Meeting.

Importantly, in 17th GST Council Meeting it was resolved that GST Council may delegate power to GST Implementation Committee to decide on urgent matters and also prescribe the procedure for obtaining views/comments and approval of Council. During Covid Pandemic in view of difficulties in convening meetings as and when required at short notices, GIC was required to suggest recommendation which was thereafter circulated to the Members of Council and approved by the Chairperson. It was submitted that contention of petitioners that impugned notifications were not made on the recommendation of GST Council instead on recommendation of GIC is without merit.

b) That procedure adopted in framing recommendation by Council, is in any view protected by Article 279A (10) of the Constitution. Importantly, recommendation for issuance of impugned notification No.



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56 of 2023 was circulated to the Members of the Council and also

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approved by the Chairperson. Recommendation was tabled in 53rd GST Council Meeting under the head "For information/Ratification", which is in consonance with procedure adopted by Council in 17th GST Council Meeting. Submission of petitioners that there was delegation by GST Council of its function to make recommendation under Section 168A of CGST Act lacks merit.

C) Impact of order of Apex Court under Article 142 of the Constitution on the impugned notification:

a) The Suo motu orders of the Hon'ble Supreme Court extending the time period for limitation, would in any view save the validity of notices/orders of adjudication from limitation. That power of the Hon'ble Supreme Court under Article 142 of the Constitution is to do complete justice and cannot be limited or restricted by provisions of statute.⁴

b) That orders under Article 142 of the Constitution do not lose its effect with the issuance of notifications under Section 168A of the CGST Act viz., Notification No.13/2022 dated 05.07.2022. Reliance was placed

⁴. *Delhi Judicial Services Association Tiz Hazari Court, Delhi vs. State of Gujarat and Others reported in (1991) 4 SCC 406.*
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on the decisions of the Hon'ble Apex Court in *V.S.Palanivel vs. Sri Lakshmi Hotels (P). Ltd.*, reported in 2025 1 SCC 559 and *GPR Power Solutions Pvt. Ltd., vs. Supriyo Chaudhuri* reported in 2021 17 SCC 312 in support of the above contentions.

8. Questions for consideration:

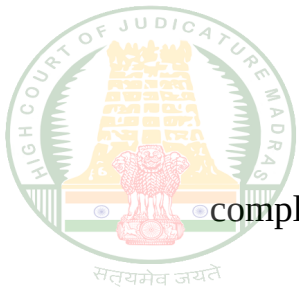
A) Whether notifications issued by the Government in exercise of its power under Section 168A of CGST Act is a piece of conditional or delegated legislation.

B) Whether Section 168A read with impugned notifications is an exception to the legislative policy under the GST Act with regard to limitation for issuing notices/passing orders under Section 73 of CGST Act and thus ought to be construed strictly.

C) Whether a delegated legislation can be challenged on the ground of failing to take into account relevant factors and if so, whether factors relevant for determining existence of circumstances warranting recommendation for exercise of power under Section 168A of CGST Act, were left out by the Council, thereby vitiating the recommendation and impugned notifications issued thereon such recommendation.

D) Whether recommendation by GST Council for issuance of notifications under Section 168A of CGST Act, is mandatory and non

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compliance would render the legislative exercise by the delegate a nullity.

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E) Whether ratification of recommendation by GIC by the GST Council post issuance of Notification No. 56 of 2023, would constitute sufficient compliance with the mandate on recommendation contained in Section 168A of CGST Act or there was any abdication of authority by GST Council or arrogation/usurping of powers vested with the Council by GIC.

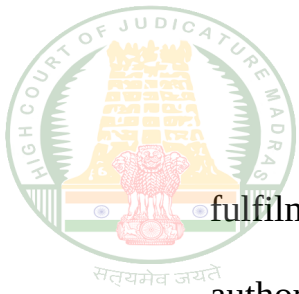
F) Whether the suo muto orders of the Hon'ble Supreme Court under Article 142 of the Constitution, would continue to remain binding even after introduction of Section 168A of CGST Act and issuance of notifications by the Government in exercise of its power thereon.

9. I shall proceed to answer above questions in seriatim:

A) Whether notifications issued by the Government in exercise of its power under Section 168A of CGST Act is a piece of conditional or delegated legislation.

9.1. To answer the above question it is necessary to bear in mind that a distinction exists between what is called conditional legislation and delegated legislation proper⁵. In case of conditional legislation, the legislation is complete in itself but its operation is made to depend on

⁵. Delhi Laws Act, 1912 In re, AIR 1951 SC 332, pp.398 to 400 (paras 236 to 242): 1951 SCR 747; Hamdard Dawakhana vs. Union of India, AIR 1960 SC 554, pp.566, 567.



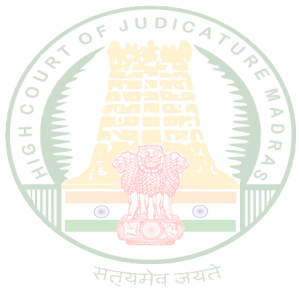
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fulfilment of certain conditions and what is delegated to an outside authority, is the power to determine according to its own judgment whether or not those conditions are fulfilled. In case of delegated legislation proper, some portion of the legislative power of the legislature is delegated to the outside authority in that, the legislature, though competent to perform both the essential and ancillary legislative functions, performs only the former and parts with the latter, i.e., the ancillary function of laying down details in favour of another for executing the policy of the statute enacted. The distinction between the two exists in this that whereas conditional legislation contains no element of delegation of legislative power and is therefore not open to attack on the ground of excessive delegation, delegated legislation proper does confer some legislative power on some outside authority and is therefore open to attack on the ground of excessive delegation.

9.2. It may also be relevant to refer to the judgment of the Hon'ble Supreme Court in *Hamdard Dawakhana v. Union of India* reported in 1959 SCC OnLine SC 38, wherein the distinction between conditional and delegated legislation was explained as under:

"...28.This means that the legislature having laid down the broad principles of its policy in the legislation can then leave the details to be supplied by the administrative authority. In other words by delegated legislation the delegate completes the legislation by supplying details within the limits prescribed by the statute and in the case of conditional legislation the power of

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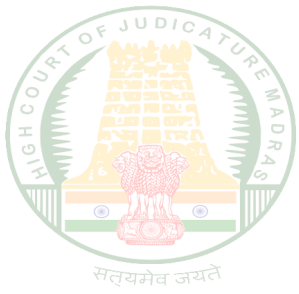
legislation is exercised by the legislature conditionally leaving to the discretion of an external authority the time and manner of carrying its legislation into effect as also the determination of the area to which it is to extend; (*Queen v. Burah* [(1878) 3 App Cas 889] ; *Russell v. Queen* [(1882) 7 App Cas 829, 835] ; *King-Emperor v. Benoarilal Sarma* [(1944) LR 72 IA 57] ; *Sardar Indar Singh v. State of Rajasthan* [(1957) SCR 604]) Thus when the delegate is given the power of making rules and regulations in order to fill in the details to carry out and subserve the purposes of the legislation the manner in which the requirements of the statute are to be met and the rights therein created to be enjoyed it is an exercise of delegated legislation. But when the legislation is complete in itself and the legislature has itself made the law and the only function left to the delegate is to apply the law to an area or to determine the time and manner of carrying it into effect, it is conditional legislation...

29. In an Australian case relied upon by the learned Solicitor-General the prohibition by proclamation of goods under Section 52 of the Customs Act, 1901 was held to be conditional legislation : *Baxter v. Ah Way* [8 Com LR 626, 634, 637, 638] According to that case the legislature has to project its mind into the future and provide as far as possible for all contingencies likely to arise in the application of the law, but as it is not possible to provide for all contingencies specifically for all cases, the legislature resorts to conditional legislation leaving it to some specified authority to determine in what circumstances the law should become operative or to what its operation should be extended, or the particular class of persons or goods to which it should be applied : *Baxter case* [(1957) SCR 604] at pp. 637 & 638.

30. Broadly speaking these are the distinguishing features of the two forms of delegation and these are their characteristics. The question is in which compartment does the power given in the Act fall. "

9.3. Having set out the distinction between conditional and delegated legislation, I shall now examine Section 168A of CGST Act and the impugned notifications issued thereunder. Section 168A of

CGST Act reads as under:
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"168A. Power of Government to extend time limit in special circumstances

(1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under, this Act in respect of actions which cannot be completed or complied with due to force majeure.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation: For the purposes of this section, the expression "force majeure" means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act."

9.4. Legislature as a matter of policy provided for limitation for completion or compliance of actions under the CGST Act. However, legislature introduced Section 168 A of CGST Act, as it was of the view that there may be circumstances which would warrant departing from the limitation prescribed by extending the time limit for completing or complying actions under the Act. It must be borne in mind that limitation is founded on public policy and its prescription primarily legislative in character.

9.5. Keeping the distinction between a conditional and delegated legislation and applying the above principle to Section 168A of the CGST Act, it appears that after laying down the policy, legislature has left to the discretion of the delegate i.e., the Government to extend time limit in



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special circumstances in terms of Section 168A of CGST Act, viz., where actions cannot be complied or completed within the time limit specified or prescribed or notified due to force majeure.

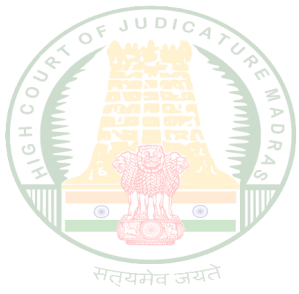
9.6. It would appear that the discretion conferred under Section 168A of CGST Act, to issue a notification to extend time limit in special circumstances is more in the nature of a delegated legislation than conditional legislation, inasmuch as it results in modifying the limitation provided under the Act. The above conclusion stands fortified if one bears in mind as observed supra that limitation is founded on public policy and its prescription is primarily legislative in nature.

B) Whether Section 168A read with impugned notifications is an exception to the legislative policy under the GST Act with regard to limitation for issuing notices/passing orders under Section 73 of CGST Act and thus ought to be construed strictly.

9.7. To answer the above question, it may be necessary to refer to sub sections (2) and (10) to Section 73 of CGST Act, which reads as under:

"73. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts

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(2) The proper officer shall issue the notice under sub-section (1) at least three months prior to the time limit specified in sub-section (10) for issuance of order.

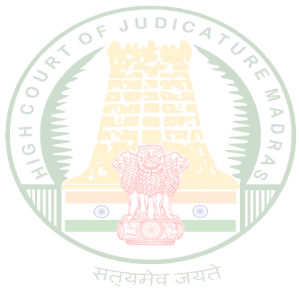
(10) The proper officer shall issue the order under sub-section (9) within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund."

9.8. It is necessary to bear in mind that limitations stipulated/provided under an Act, is with a view to ensure finality and certainty and part of public policy. Limitation is essential for public order to ensure that there is no insecurity and uncertainty. Lack of clarity with regard to limitation would result in creating insecurity and uncertainty. In this regard it may be relevant to refer to judgment in *Pundlik Jalam Patil v. Executive Engineer, Jalgaon Medium Project* reported in (2008) 17 SCC 448:

"26. Basically, the laws of limitation are founded on public policy. In Halsbury's Laws of England, 4th Edn., Vol. 28, p. 266, Para 605, the policy of the Limitation Acts is laid down as follows:

"605. Policy of the Limitation Acts.—The courts have expressed at least three differing reasons supporting the existence of statutes of limitation, namely, (1) that long dormant claims have more of cruelty than justice in them, (2) that a defendant might have lost the evidence to disprove the stale claim, and (3) that persons with good causes of actions should pursue them with reasonable diligence."

27. Statutes of limitation are sometimes described as "statutes of peace". An unlimited and perpetual threat of limitation creates insecurity and uncertainty; some kind of limitation is essential for public order. This Court in Rajender



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Singh v. Santa Singh [(1973) 2 SCC 705] has observed: (SCC p. 712, para 18)

“18. The object of law of limitation is to prevent disturbance or deprivation of what may have been acquired in equity and justice by long enjoyment or what may have been lost by a party's own inaction, negligence or laches.”

.....

29. It needs no restatement at our hands that the object for fixing time-limit for litigation is based on public policy fixing a lifespan for legal remedy for the purpose of general welfare. They are meant to see that the parties do not resort to dilatory tactics but avail their legal remedies promptly. Salmond in his Jurisprudence states that the laws come to the assistance of the vigilant and not of the sleepy.”

9.9. The above view stands reiterated on more than one occasion including in the case of *Prahlad Raut vs. All India Institute of Medical Sciences* reported in (2021) 14 SCC 472

9.10. Limitation prescribed under sub sections (2) and (10) to Section 73 of CGST Act, for issuance of notice and passing of orders reflects the legislative will/policy on the aspect of limitation for determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts. Section 168A of CGST Act, confers power on the Government *inter alia* to extend the time limit stipulated under Section 73 of CGST Act for issuing notices /passing orders under sub-section (2) and (10) of Section 73 of CGST



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Act. Section 168A of CGST Act read with the impugned notifications is

in the nature of an exception to Section 73 of CGST Act, which as observed supra reflects the legislature's will/policy as regards limitation under CGST Act. It is trite law that exception ought to be strictly construed. In this regard, it may be relevant to refer to the judgment of the Hon'ble Supreme Court in *Project Officer, IRDP and Others v. P.D. Chacko* reported in (2010) 6 SCC 637 wherein it was held as under:

"14. An exception clause is normally part of the enacting section, unlike a proviso which follows an enacting part. Crawford's Interpretation of Laws (1989), p. 128, speaks of exception as follows:

"91. Exceptions and provisos.—... The exception, however, operates to affirm the operation of the statute to all cases not excepted and excludes all other exceptions; that is, it exempts something which would otherwise fall within the general words of the statute."

15. It is trite law that an exception clause has to be strictly interpreted and cannot be assumed but be proved. An exception clause is always subject to the rule of construction and in case of doubt, it must befriend the general provision and disfavour the exception."

9.11. It may therefore be necessary to construe Section 168A of CGST Act and impugned notification issued thereunder which purports to extend limitation fixed by Parliament/State legislature strictly.

C. Whether a delegated legislation can be challenged on the ground of failing to take into account relevant factors and if so, whether



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factors relevant for determining existence of circumstances warranting

recommendation for exercise of power under Section 168A of CGST Act,

were left out by the Council, thereby vitiating the recommendation and

impugned notifications issued thereon such recommendation.

9.12. One of the primary ground of challenge to impugned notification Nos.9 and 56 of 2023, issued by the Government in exercise of its power under Section 168A of the CGST Act, is that impugned notifications were issued without finding existence of condition precedent and taking into account relevant factors for issuance of notifications under Section 168A of CGST Act.

9.13. To appreciate the above submission, it may be necessary to examine the condition precedent for exercise of power under Section 168A of CGST Act and materials relevant to determine the existence of such condition precedent contended as having been left out while examining the existence or otherwise of such condition precedents before recommendations made by the GST Council and issuance of impugned notifications.

9.14. Before proceeding further it is necessary to note that it is trite that a delegated/subordinate legislation can be challenged on the ground that it has failed to take into account relevant/vital facts in *Indian Express* 294/390



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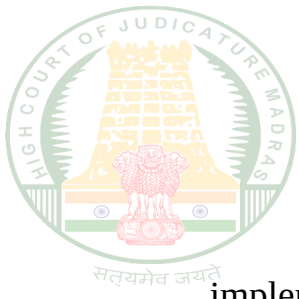
Newspapers (Bombay) (P) Ltd. v. Union of India reported in (1985) 1

SCC 641 is extracted as under:

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"78. That subordinate legislation cannot be questioned on the ground of violation of principles of natural justice on which administrative action may be questioned has been held by this Court in Tulsipur Sugar Co. Ltd. v. Notified Area Committee, Tulsipur [(1980) 2 SCC 295 : AIR 1980 SC 882 : (1980) 2 SCR 1111] , Rameshchandra Kachardas Porwal v. State of Maharashtra [(1981) 2 SCC 722 : AIR 1981 SC 1127 : (1981) 2 SCR 866] and in Bates v. Lord Hailsham of St. Marylebone [(1972) 1 WLR 1373 : (1972) 1 All ER 1019 (Ch D)] . A distinction must be made between delegation of a legislative function in the case of which the question of reasonableness cannot be enquired into and the investment by statute to exercise particular discretionary powers. In the latter case the question may be considered on all grounds on which administrative action may be questioned, such as, non-application of mind, taking irrelevant matters into consideration, failure to take relevant matters into consideration, etc, etc. On the facts and circumstances of a case, a subordinate legislation may be struck down as arbitrary or contrary to statute if it fails to take into account very vital facts which either expressly or by necessary implication are required to be taken into consideration by the statute or, say, the Constitution. This can only be done on the ground that it does not conform to the statutory or constitutional requirements or that it offends Article 14 or Article 19(1)(a) of the Constitution. It cannot, no doubt, be done merely on the ground that it is not reasonable or that it has not taken into account relevant circumstances which the Court considers relevant. "

9.15. It is thus clear that a delegated legislation can be challenged on the ground of failing to take into account relevant factors. Keeping the above principle in mind and on a reading of Section 168A of CGST Act, it would appear that condition precedent for exercise of power under Section 168A of CGST Act *inter alia* includes the following viz.,



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(i) There must be a force majeure event affecting the implementation of any of the provisions of the Acts within the meaning of the Explanation to Section 168A of the CGST Act.

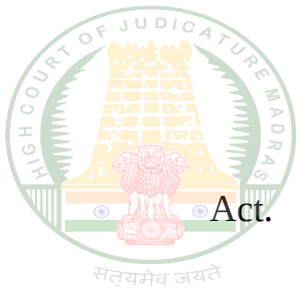
(ii) Actions for which time limit is specified in or prescribed or notified under the Acts “*cannot be*” completed or complied with.

(iii) Such actions cannot be completed or complied with “*due to*” “*force majeure*”.

9.16. The above ingredients are jurisdictional facts or condition precedent for exercise of power by the Central Government/State Government under Section 168A(1) of the Acts.

9.17. It is beyond any doubt that occurrence of a force majeure event in terms of explanation to Section 168A of CGST Act, is a sine qua non/condition precedent. Force majeure is defined to mean events mentioned in the Explanation to Section 168A of CGST Act, which includes epidemic. It is not in dispute that Covid-19 would constitute a “force majeure” for the purposes of Section 168A of CGST Act.

9.18. Secondly, Section 168A of CGST Act, would require that actions under the GST Act cannot be completed or complied with due to “force majeure”. It may therefore be necessary to examine the scope of the expression “due to” and “cannot” employed in Section 168A of CGST



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Act.

"Due to: Expressions "sustained by", "caused by", "due to", "resulting from", "sustained by means of", "sustained in consequence of", and "sustained through" have been held to be synonymous.⁶

Cannot: Denotes that one is not able (to do some act). But the term is often equivalent to "shall not".⁷

Cannot: "Cannot" includes a legal inability, as well as a physical impossibility (The Newbattle, 10 P.D.33).

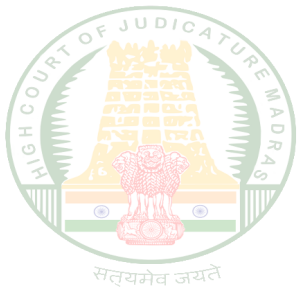
Vesting Order "where a trustee cannot be found" (Trustee Act 1893 (c.53) s.35(1)(ii) (c) – see Trustee Act 1925 (c.19) s.51(1)(ii) (c)); see Re General Accident Insurance [1904] 1 Ch.147, not followed by Buckley J., Re Taylor's Agreement Trusts [1904] 2 Ch. 737; Re Dutton's Patent, 67 S.J. 403; but followed in Re 9 Bomore Road [1906] 1 Ch. 359; a company which has been dissolved "cannot be found" (Re Mills [1905] W.N.36, following Re General Accident Assurance, above)

"Cannot safely be done" (Building (Safety, Health and Welfare) Regulations 1948 (SI 1948/1145) reg.5) envisages the question whether an accident is foreseeable in all circumstances likely to occur, having regard to past experience (Connolly v McGee [1961] 1 W.L.R. 811).

"Cannot be obtained" (National

⁶. Black's Law Dictionary-6th Edition

⁷. Black's Law Dictionary-6th Edition
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Conditions of Sale (20th edn) condition 11(5)). These words mean "cannot ever be obtained", and would not cover a case where the landlord's consent to the assignment of a lease is not yet forthcoming but might be obtained in the future (29 Equities v Bank Leumi (UK) [1987] 11 All E.R.108)⁸."

9.18.1. From a reading of the above extracts of the meaning "due to" and "cannot", it leaves no room for any doubt that "force majeure", must be the cause for the authorities being unable to complete or comply with action to be taken under the Act, within the time limit specified in or prescribed under the Act. Applying the same to the present batch of case, it is but necessary to show that authorities under GST Act were unable to issue notices or pass orders within the limitation provided under Section 73(2) and Section 73(10) of CGST Act, due to Covid pandemic.

9.19. The expression "due to" would reveal that inability to complete or comply with actions to be taken under the Act within the time limit specified in a prescribed or notified must be closely/proximately connected to "force majeure". In other words, force majeure must be shown to be the most proximate cause for the inability to complete or comply with actions within the time limit prescribed or notified under the Act. A mere casual connection between force majeure

⁸. Source: Stroud's Judicial Dictionary of words and phrases by Daniel Greenberg, Eighth Edition. 298/390



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and inability to complete or comply with actions within the limitation provided under the Act, may not be adequate for exercise of power under Section 168A of CGST Act.

9.20. It appears to be a case of cause and effect. Cause being force majeure i.e., Covid pandemic, effect being the inability to issue notice/pass order within the time limit provided under Section 73(2) and (10) of CGST Act.

9.21. The expression “cannot” employed in the Explanation to Section 168A of CGST Act, I would think connote if not impossibility, impracticalities (or) statutory mandate unachievable and not mere inconvenience or an element of disadvantage.

9.22. It may therefore be necessary to examine if covid was the sole or proximate cause for authorities under CGST Act, not being able to complete or comply with actions within the time limit stipulated under Section 73 of the CGST Act.

9.23. With this background, I shall now proceed to examine the material relied upon by the petitioner as being relevant, but left out of consideration by the GST Council, while making recommendation to the Government for issuance of impugned notifications under Section 168A of CGST Act.

9.24. It was contended by the learned counsel for the petitioners



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that materials which would show the impact of Covid-19, or rather lack of it on the inability of the authorities under the GST Act, to issue notice/pass orders within the time limit provided under sub-section (2) and (10) to Section 73 of the CGST Act, was not placed for consideration before GST Council nor in any view considered by the GST Council, *inter alia* included the following viz.,

a) Office Memorandum of the Ministry of Personnel, Public Grievances and Pension, Government of India, dated 06.02.2022.

“F.No.11013/9/2014-Estt.A-III

.....

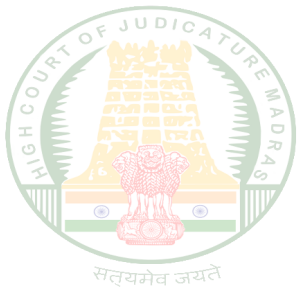
The undersigned is directed to refer to this Department's OMs of even no. dated 03.01.2022 and 31.01.2022 on the above mentioned subject and to state that, in view of decline in the number of COVID cases and positivity rate, it has been decided that employees at all levels, without any exemption, shall attend office on regular basis with effect from 7th February, 2022. Heads of Department shall also ensure that employees wear masks at all times and continue to follow covid-appropriate behaviors strictly.”

1.

b) D.O.No.40-3/2020-DM-I(A) of the Home Secretary, Government of India, dated 22.03.2022 addressed to all Chief Secretaries of all States. The relevant portion of the letter is extracted hereunder:

2.

“2. Over the last 24 months, significant capacities have been developed for various aspects of management of the pandemic, such as diagnostics, surveillance, contact tracing, treatment and vaccination, hospital infrastructure and the general public has much higher level of awareness on the COVID appropriate behaviour. States and UTs have also developed their own capacities and systems and



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implemented their detailed State/UT specific plans for managing the pandemic. Over the last seven weeks or so there has been a steep decline in the number of cases. The total caseload in the country stands at 23,913 only and daily positivity rate has declined to 0.28%. It is also worth mentioning that with the combined efforts, a total of 181.56 Cr vaccine doses have been administered.

3. After taking into consideration the overall improvement in the situation and preparedness of the Government to deal with the pandemic, NDMA has taken a decision that there may not be any further need to invoke the provisions of the DM Act for COVID containment measures. Accordingly, after the expiry of the existing MHA Order No. 40-3/2020-DM-I (A) dated 25th February, 2022, ?? further Order may be issued by MHA. However, Ministry of Health & Family Welfare (MoHFW) advisories on COVID containment measures, including on the use of face masks and hand hygiene, will continue to guide the overall national response to the pandemic.

.....

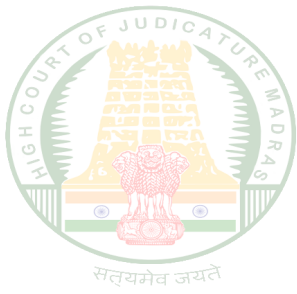
5. I would, therefore, advise all the States/UTs to consider appropriately discontinuing issue of orders and guidelines under the DM Act, 2005 for COVID containment measures. The States/UTs may continue to follow the SoPs/advisories that have been or are being issued by the MoHFW from time to time for COVID containment measures, vaccination and other related aspects, including observing COVID Appropriate Behaviour.”

c) The Systemic problems admitted by Ministry and captured in CAG Report No.5 of 2022, for the period 01.04.2020 to 31.03.2021 dated 31.03.2022. The relevant portion is extracted hereunder:

1.“3.2 Scrutiny of Returns under GST

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In the Audit Report No. 1 of 2021 on Goods and Services Tax, Audit had observed that CBIC was yet to put in place an



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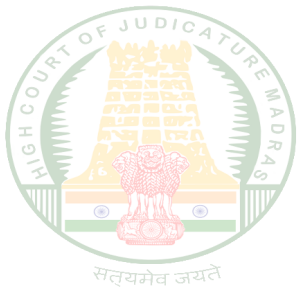
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effective system of scrutiny of returns based on detailed instructions/standard operating procedure/manual for the tax officers. Therefore, an important compliance function of the department, as mandated by law, was yet to be effectively rolled out even after three years of GST implementation. Ministry informed (August 2021) that the report of the Committee, constituted to suggest guidelines for scrutiny of GST returns, was under examination. However, the department had been using data analytics and information technology system-based tools to identify deviant behaviour. Inconsistencies between various returns of the taxpayers are being analysed and red flag reports are being generated by GSTN as well as the Directorate General of Analysis and Risk Management (DGARM) in respect of defaulting taxpayers. These reports are being shared with the tax officers for verification.

Ministry further informed that efforts were being made to put in place a risk-based standardised system of return scrutiny within the next six months.

It may be pertinent to mention that section 73 of CGST Act, 2017 provides that where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder. The proper officer shall issue the order within three years 43 from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to, or within three years from the date of erroneous refund.

The due dates for filing of annual returns for FY 18, FY 19 and FY 20 were 5/7 February 2020, 31 December 2020 and 31 March 2021, respectively. Almost two years have passed (January 2022) since filing of annual returns for FY 18 and



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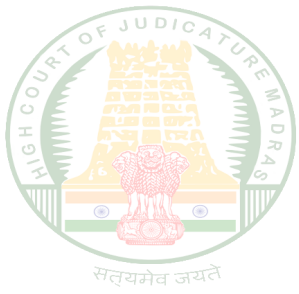
more than one year since filing of annual return for FY 19. As a result, the time available for issuance of notice and recovery of revenue in cases of non/short payment of tax has already shrunk to that extent. In view of the above, Audit agrees with the Ministry's response and recommends that an effective risk based standardised system of returns' scrutiny (with detailed instructions/standard operating procedure) should be implemented at the earliest and certainly within the period of six months indicated by the Ministry so that the Department has sufficient time to take action against non-compliant taxpayers before time-barring of cases as per law. Such a scrutiny should involve risk-based selection of returns for scrutiny, and the results of the scrutiny (similar to scrutiny assessment in respect of income tax) should also be captured in real-time through the CBIC-GST System to ensure transparency and minimize arbitrariness.

When Audit pointed this out (December 2021), Ministry, while accepting the audit recommendation, stated (February 2022) that scrutiny of returns based on detailed instructions/standard operating procedure is under active consideration and the proposed scrutiny process is envisaged to have risk-based selection of returns and is proposed to include a robust monitoring system to ensure transparency and fairness.”

2.....

3.

When pointed out (January 2022), Ministry stated (March 2022) that due to the extension of due date of filing of annual returns, less number of taxpayers were available for audit during 2019-20 and 2020-21. Ministry further stated that there was shortage of officers in the Audit Commissionerates, especially in the grade of inspectors whose working strength was less than 50 per cent of the sanctioned strength in most of the Audit Commissionerates. Non-cooperation by the taxpayers in providing documents and Covid-19 pandemic were also cited by the Ministry as the reasons for low coverage of units in internal audit. As regards low recovery in internal audit, Ministry stated that many taxpayers, especially large units, legally contested the internal audit findings through appeal/litigation resulting in low recovery..... Ministry further stated that due to Covid-19 pandemic, many business units faced liquidity crunch, resulting in lack or shortage of funds for tax compliance during internal audit. In the era of self-assessed tax regime, internal audit is one



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of the main tools for ensuring compliance by the taxpayers. Further, departmental action against non-compliant taxpayers is a time bound activity under section 73 of CGST Act, 2017. Audit, therefore, recommends that suitable administrative measures should be taken to address the shortage of staff in Audit Commissionerates. Till the time man-power shortage is addressed, the Department may take into account the available staff strength for planning the number of units for internal audit with focus on high risk taxpayers”

4.

d. Report of CAG for the period 2021-22 bearing No.7 of 2024

dated 21.06.2024. The relevant portion is extracted hereunder:

d)

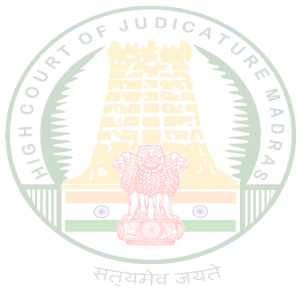
“

3.2.2 Standard Operating Procedure (SOP) for Scrutiny of Returns

The Board had issued a Standard Operating procedure (SOP) for scrutiny of returns for FY17 and FY18 in March 2022. Audit observed that the aforesaid SOP was issued as an interim measure as the Scrutiny Module for online scrutiny of returns has not been made available on the Department's back-end IT application i.e. CBIC-GST application.

Ministry informed (December 2022) that the functionality viz. 'Risk-based Selectivity system' for enabling scrutiny of returns was under development in the CBIC back end application.

Audit recommends that the risk-based Scrutiny Module, with periodic review of risk parameters based on inputs received from Directorate General of Analytics and Risk Management (DGARM) reports and audit findings in earlier Audit Reports, may be implemented at the earliest to ensure full transparency and for robust oversight and monitoring of the scrutiny function of the Department. When pointed out (February 2023), Ministry stated (June 2023) that the Part-I of the Risk based Selectivity System (RSS), which provides for Risk factor Creation, Risk Rule Creation and Risk based selection of Returns for scrutiny is under process and would be deployed to production shortly. The Part-II of the RSS, which provides for a Dashboard and Workflow for the field officers to perform scrutiny of returns by interacting with the



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taxpayers, i.e. Issuance of notice to the taxpayers in ASMT-10, receipt of taxpayer's reply in ASMT-11 and order of acceptance of reply in ASMT-12, had been deployed.

Therefore, risk-based Scrutiny Module was yet to be implemented fully as the important functionality related to Risk factor Creation, Risk Rule Creation and Risk based selection of Returns for scrutiny was yet to be implemented (June 2023).

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3.3.1.2. The total recovery effected was 20 per cent and 21 per cent of the detected short levy in FY 20 and FY 21, respectively. However, during FY22, the total recovery effected declined to 17 per cent from 21 per cent in FY 21. Ministry, during 2021-22, had attributed the short coverage of units during internal audit to the shortage of officers in the Audit Commissionerates, especially in the grade of inspectors whose working strength was less than 50 per cent of the sanctioned strength in most of the Audit Commissionerates.

Reply of the Ministry was awaited (January 2024).

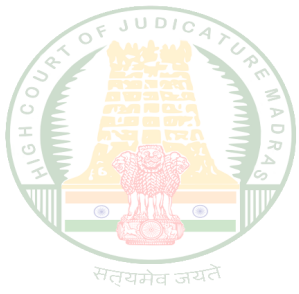
In view of persistent short coverage of internal audit units due to shortage of officers in the Audit Commissionerates, Audit recommends that the Ministry may enhance the availability of human resources in the Audit Commissionerates and ensure optimal utilisation of resources for internal audit."

e. Agenda Item 3 (xiv) – Paragraph 7.53 of the Minutes of the 47th

Meeting of the GST Council held on 28th and 29th June, 2022 relevant portion is extracted hereunder:

“Agenda Item 3 (xiv): Note for extension of limitation under Section 168A of the CGST Act, 2017

7.53 The Principal Commissioner, GST Policy Wing mentioned that requests were made to extend the period of limitation under Sections 73/74 and Sections 54/55 on account of problems being faced by the taxpayers as well as tax administration in respect of demands and refunds getting time



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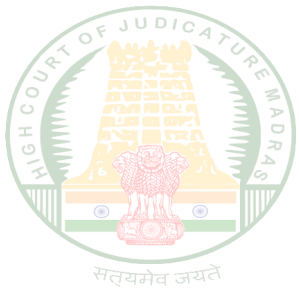
barred due to long period of lockdown/restrictions. He informed that the issue was deliberated by the Law Committee in its meeting held on 11.04.2022 and 07.05.2022. The Law Committee observed that Centre as well as State governments were working with reduced staff, along with staggered timings and exemption to certain categories of employees from attending offices, from time to time during COVID period. Further, it was a conscious policy decision not to do enforcement actions in the initial period of implementation of GST Law, thereby no action for scrutiny, audit etc. could be undertaken during initial period of GST implementation. Since the due date of filing Annual return for FY 2017-18 was 5th/7th February, 2020, based on which limitations for demand under the Act are linked, and since the onset of COVID happened immediately after that, thereby, audit and scrutiny for FY 2017-18 were impeded due to various restrictions during COVID period. The Law Committee, accordingly, recommended that limitation under section 73 for FY 2017-18 for issuance of order in respect of demand linked with due date of annual return, may be extended till 30th September, 2023 under the powers available under section 168A of CGST Act. Law Committee further took a view that no such extension is required for timelines under section 74 of the Act, as the Act provides for sufficient limitation time of 5 years in respect of such cases, i.e. much beyond the period affected by COVID-19.”

f. Agenda Item 4(vii): Extension of time limit under sub-section (10) of

Section 73 of CGST Act for FY 2017-18, 2018-19 and 2019-20.

“.....

3.Representations have been received from some tax administration to further extend the timelines under section 73 of the CGST Act for FY 2017-18, 2018-19 and 2019-20 to 31.12.2024 or to extend the timelines were faced by government departments during the COVID period due to reduced staff; with staggered timings and exemption to certain categories of employees from attending offices during COVID period. This led to delay in process of scrutiny and audit which could be started properly only after COVID restrictions were uplifted. It has also been represented that though the time period for issuance of show cause notice and demand orders for FY 2017-18 has been extended vide Notification No.13/2022- Central Tax dated 05.07.2022 based on recommendations of the Council made in



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47 meeting, however, the same is not sufficient considering the delay in scrutiny and audit process due to COVID.

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4.1.The issue was deliberated by the Law committee in its meeting held on 08.02.2023. The Law Committee took the view that it may not be desirable to extend the timelines in such a manner so that it may lead to bunching of last date of issuance of SCN/order under section 73 and section 74 for a number of financial years. Accordingly, LC did not agree with the proposal to extend timelines under section 73(10) of CGST Act to the timelines under section 74 of CGST Act for any financial year. Further, LC did not agree with the proposal to extend the timelines for the FY 2017-18, 2018-19 and 2019-20 to 31.12.2024. However, LC felt that considering the delay in scrutiny, audit and assessment process for the FY 2017-18, 2018-19 and 2019-20 due to restrictions and difficulties faced in COVID-19 period, there may be a need to provide some additional time under section 73(10) of CGST Act for the said financial years in such a manner so that there is no bunching of last dates for issuance of SCN/order under section 73 for these financial years as well as for the subsequent financial years.

4.2. LC, accordingly, recommended that the time limit under section 73(10) of CGST Act for the FY 2017-18, 2018-19 and 2019-20 may be extended as below by issuance of a notification under section 168A of CGST Act:

i.For FY 2017-18, the time limit under section 73(10) mayth be extended from the present 30st September 2023 to 31 December 2023;

ii.For FY 2018-19, the time limit under section 73(10) mayst be extended from the present 31st December 2023 to 31 March 2024;

iii.For FY 2019-20, the time limit under section 73(10) mayst be extended from the present 31th March 2024 to 30 June 2024.”

9.25. From the above material, the following position appears to

emerge:

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a) All employees of the Central Government at all levels without

any exemption were required to attend office on regular basis with effect from 07.02.2022 itself.

b) States/Union Territories were advised to discontinue the issue of Orders and Guidelines under the Disaster Management Act, 2005, because of the decline in the total case load in the country, standing at 23,913 cases with daily positivity rate of 0.28%.

c) Proceeding of the Home Secretary dated 22.03.2022 clearly proves that impact of COVID-19 had declined to a level that there was no requirement for issue of any orders or guidelines under the Disaster Management Act, 2005. All of this had taken place by March, 2022.

d) Admission of the Ministry regarding absence of a Risk-based Selectivity System i.e., an operational CBIC back-end application (inherent systemic deficiencies) for effectively carrying out scrutiny of returns under the CGST Act. That there was shortage of Officers in the Audit Commissionerate, especially in the grade of Inspectors, whose working strength was less than 50% of the sanctioned strength in most of the Audit Commissionerates.

e) It also appears that materials considered in the 47th Meeting of GST Council, while making recommendation to the Government to issue



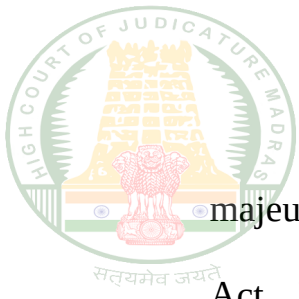
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notification in exercise of its power under Section 168A of CGST Act, for extending time limit, on the basis of which notification No.13 of 2022

was issued, and the materials considered in the 49th GST Council Meeting while recommending issuance of notification No.9 of 2023 for extending time limit were the very same materials/reasons. The recommendations based on very same materials/reasons despite a gap of nearly 8 months between the 47th Meeting of the GST Council and the 49th GST Council Meeting, may by itself vitiate the recommendation.

9.26. It thus appears that the reason for notices and orders under sub-section (2) and (10) to Section 73 of CGST Act, not being issued or orders passed, within the time limit provided under Section 73 of the CGST Act is not due to COVID-19 Pandemic, rather the authority were unable to issue notices/pass orders more in view of inherent systemic deficiencies and shortage of officers. Not because of COVID-19. At the highest COVID -19 was only stated as one of the reasons and not the proximate/primary cause. In other words *causa causans* / proximate cause, for not being able to effectively carry on with scrutiny/audit (*which forms the basis for action under Section 73 of CGST Act primarily*) was thus even according to the Ministry not due to force



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majeure as contemplated by the Explanation to Section 168A of CGST

Act. It thus appears the reasons for the authorities under the CGST Act not being able to complete or comply with issuance of notice or pass orders under Section 73(2) or 73(10) of CGST Act, appears to be more in view of systemic deficiencies and failure to recruit/appoint adequate officers which are causes that are self inflicted/created. Given the above, GST Council could not have recommended the issue of a further Notification/G.O. extending time under Section 73 of the Acts.

9.27. Ministry of Personnel, Public Grievances and Pension, Government of India and the communication by the Home Secretary, Government of India would show normalcy had returned even as early as February, 2022. It is trite that different ministries/department of the Government must speak in one voice⁹, there cannot be conflicting stands more importantly on factual aspects by two different ministries. Moreover, in this case if one keeps in view admission by the concerned Ministry before CAG that the difficulty in carrying out scrutiny and audit which as stated supra primarily forms the basis for issuance of notices/passing of orders under Section 73 of the CGST Act was in view of systemic deficiencies and lack of adequate resources/personnel, the inability to take action within the time limit specified under Section 73 of

⁹. (2016) 1 SCC 560
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CGST Act, cannot be attributed to covid-19 the inability rather was self inflicted by the department. It thus seems that the Government was not justified in invoking power under Section 168A of CGST Act.

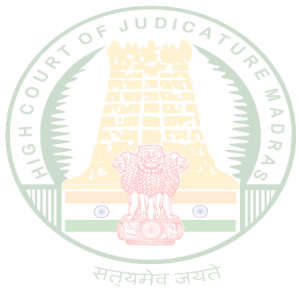
9.28. Importantly, the genuineness/correctness of the above material remains uncontroverted by the Revenue. Instead Revenue in response would submit that Explanation to Section 168A of CGST Act, which defines “force majeure” is very wide and would submit the expression “otherwise”, employed in the said Explanation would cover any event including systematic inefficiency/deficiency, lack of adequate personnel which affects implementation of the provisions of the Act.

9.29. To appreciate the above contention, it may be useful to refer to the Explanation to Section 168A of the CGST Act which reads as under:

“Explanation.--For the purposes of this section, the expression "force majeure" means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.”

A reading of above Explanation would show that “force majeure”, would mean the following viz.,

- i) war
- ii) epidemic
- iii) flood
- iv) drought



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- v) fire
- vi) cyclone
- vii) earthquake or
- viii) any other calamity caused by nature or otherwise

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9.30. It is submitted by the revenue that the expression "otherwise", employed in Section 168A of CGST Act, must be understood as taking within its fold any event which causes difficulty/inability thereby affecting implementation of the provisions of the Act, though not covered by the events of force majeure preceding the expression "otherwise" in the said Explanation. On the other hand, it is the case of the petitioner that the expression "otherwise", in the Explanation to Section 168A of CGST Act, is used as an alternate to “nature” being the cause of force majeure. The expression “otherwise” would be controlled by preceding events defined as “force majeure” mentioned in the Explanation. The expression “otherwise” cannot be isolated from the remaining part of the Explanation. It does not have independent existence. It appears to me that there is merit in the submission of the petitioner inasmuch as on a reading of Explanation under Section 168A of the CGST Act as a whole, it appears that the expression “otherwise” is used as an alternate to the cause of force majeure i.e., force majeure may be caused by nature or force majeure caused otherwise than by nature. Even assuming



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“otherwise”, employed in Section 168A of CGST Act, qualifies any other calamity, by no conceivable process of reasoning it would cover self inflicted inefficiencies.

9.31. I would also think that the expression “otherwise”, employed in Explanation to Section 168A of CGST Act may have to be understood keeping in view the rule of ejusdem generis i.e., when particular words pertaining to a class, category or genus are followed by general words, the general words must be construed as limited to things of the same kind as those specified¹⁰. This is in view of the fact that the expression “otherwise” is preceded by various events of force majeure followed by the expression “nature”, which qualifies the cause of force majeure covered under the said Explanation. Judgements relied upon by respondent for supporting the position that “otherwise” will have independent operation were based on the particular context in which they were found. Therefore, no reliance can be placed upon the same. Importantly reading the words “or otherwise” in Explanation to Section 168A of CGST Act, independent of what has preceded it by respondents will result in a non-force majeure event / condition becoming sufficient for exercise of power under Section 168A(1) of the Act. The above construction sought to be placed by respondents defeats the object as well

¹⁰. Kavalappara Kottarathil Kochuni vs. State of Madras, AIR 1960 SC 1080, pg.1103
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as plain language of the said provision.

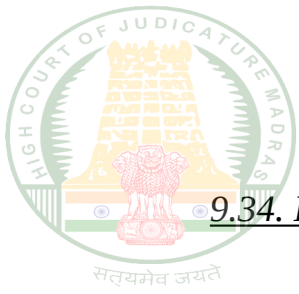
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9.32. Yet another reason which would suggest that the expression "otherwise", cannot be a complete departure from the preceding expressions or wide enough to include any event/calamity which would affect implementation of any of the provision of the Act, is that it would render the enumeration of various events such as war, flood etc., redundant. It is trite that any construction that imputes redundancy/superfluity to legislation must be avoided. I would thus think that the construction placed by the Revenue on the expression "otherwise" employed in Section 168A of CGST Act, does not appear to reflect the legislative intent and thus unacceptable.

9.33. It appears to me from the above discussion that the above materials referred to in Paragraph 9.24 (*supra*) is relevant and ought to have been considered by the GST Council, while making recommendation to the Government to issue notification extending time limit under Section 168A of CGST Act. Failure to take into the above relevant materials vitiates the recommendation. As a consequence the impugned notifications in the absence of a valid recommendation may also not comply with the mandate under Section 168A of CGST Act viz., notification must be issued on the recommendation of the GST Council.

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9.34. Precedents on the issue:

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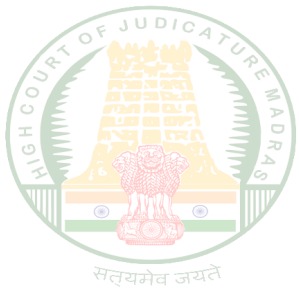
The above controversy viz., legality of the impugned notifications has engaged attention of various High Courts across the country. I shall deal with the same very briefly.

a) *Faizal Traders Pvt. Ltd. vs. Deputy Commissioner*, reported in 2024 SCC OnLine Ker 4016:

9.35. The High Court of Kerala upheld the validity of the impugned notifications primarily on the premise that once there is force majeure, the Government is conferred with the power to extend time limit for action provided under the Act. The extent of the extension of time was a matter of discretion falling within the domain of the executive.

"17. Thus, if there is force majeure as defined in Section 168A, the Government is empowered to extend the limitation period for taking actions which could not be completed or complied with due to force majeure. No one can deny that COVID-19 was a force majeure as it was a pandemic that caused large-scale human tragedy and suffering all over the world and paralyzed the world, including economic activities.

18. The notifications in Exts. P7 and P8 were issued by the Central Government on the recommendation of the GST Council based on a suo motu order passed by the Supreme Court in consideration of the COVID-19 pandemic. The GST Council, in its 47th meeting held on 28th and 29th June 2022 took note of the effect of the Covid-19 pandemic and agreed with the recommendation of the Law Committee. It was observed that the Central and the State Governments were working with reduced staff, along with staggered timings and exemption to certain categories of employees from attending offices, from time to time



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during the COVID period. A conscious policy decision was taken not to do enforcement actions in the initial period of implementation of the GST law. Therefore, no action for scrutiny, audit, etc., could be undertaken during the initial period of GST implementation. As the due date for filing the annual return for Financial Year 2017-18 was 07.02.2020 based on which limitations for demand under the Act are linked As Covid happened immediately after that, thereby the audit and scrutiny for the Financial Year 2017-18 were impeded due to the various restrictions during the Covid period Therefore, the decision was taken to extend the limitation under Section 73 for the Financial Year 2017-18 for issuance of the order in respect of demand linked with due date of annual return till 30.09.2023 under the powers available under Section 168A of the GST Act.

19. How much time could have been extended considering the pandemic is the discretion of the Executive, which has been taken based on the recommendation of the GST Council. I do not find that the notifications impugned in the writ petition in Exts. P7 and P8 are ultra vires the provisions of Section 168A of the CGST/SGST Act. The Government is well within the power to extend the limitation for completing the proceedings and taking action under Section 73 of the Act by issuing notification under Section 168A of the GST Act if there is force majeure. COVID-19 was a force majeure, and taking into account the various factors, the time limit has been extended. Therefore, I find no substance in the challenge to the said notifications, and the writ petition is dismissed to that extent."

b) Graziano Transmission vs. Goods and Service Tax – Allahabad

High Court reported in 2024 SCC OnLine All 3012:

9.36. The High Court proceeds on the basis that impugned notification is a conditional legislation. The High Court proceeded to place reliance on the proceedings of the GST Council and found that in the absence any other fact having been shown to exist as a result of which action cannot be completed or complied within the time limit specified or

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prescribed or notified under CGST Act, notification issued under Section

168A of CGST Act would be valid. The relevant portion is extracted

hereunder:

"110. Once we have held that issuance of the time extension application was a legislative function and there existed material and due deliberation/ consideration over/of to that material, before the legislative function was performed, the first condition of existence of circumstances for exercise of the said power described as conditional legislation, stood fulfilled. Therefore, the ratio of the decision of the Supreme Court in Mohit Minerals Private Limited (supra) is also of no avail. By way of principle it may not be doubted that the recommendations of the Council remained persuasive. The Central Government and the State Government were not duty bound to conform thereto. However, in absence of any fact shown to exist, the Central Government and the State Government have exercised their conditional legislative function in accordance with law. No palpable illegality or arbitrariness has been shown to exist as may warrant any deeper examination by the Court."

c) *Barhonia Enigcon Pvt. Ltd. vs. State of Bihar* reported in 2024

SCC OnLine Pat 8366:

9.37. The High Court looked to proceedings before GST Council and found application of mind to relevant facts and proceeded to observe that Covid-19, by itself was a compelling circumstance which disabled officers from taking action within the prescribed time. It also found that recommendation of the council is a sine qua non for exercise of power under Section 168A of CGST Act. However, due to pandemic a subsequent ratification would satisfy the mandate of recommendation by

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the GST Council contemplated under Section 168A of CGST Act. The

Court also found in view of the orders of the Hon'ble Supreme Court under Article 142 of the Constitution, the impugned notifications is more by way of abundant caution. The relevant portion is extracted hereunder:

"32. In fact, the Hon'ble Supreme Court directions apply to all judicial and quasi-judicial proceedings under all laws and special laws and hence, the exclusion of the period from 15.03.2020 to 28.02.2022 applies equally to assesseees and the statutory authorities. The suspension of limitation was on account of disruption of every human activity, the incapacity visited on the community; equally affecting the assesseees and the governmental machinery, which machinery also functions through its officers, who were also disabled during the period. The recommendation made by the GST Council and the notification brought out by the Government, hence, were in abundant caution."

d) Brunda Infra Pvt. Ltd., vs. Additional Commissioner, Central

Tax reported in 2025 SCC OnLine TS 145:

9.38. The High Court followed the judgment of the Allahabad High Court and relied upon deliberations in the GST Council Meeting and found revenue to face difficulties which was found to be adequate for the purposes of exercise power under Section 168A of the CGST Act in issuing the impugned notifications. The High Court also found that the magnitude of the difficulty based on quantifiable data could not be subject matter of litigation.



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9.39. On a reading of the above judgments this Court finds that the

materials now placed before this Court which inter alia includes the following was not placed before the above Courts.

(i) Office Memorandum of the Ministry of Personnel, Public Grievances and Pension, Government of India dated 06.02.2022.

(ii) D.O.No.40-3/2020-DM-1(A) of the Home Secretary, Government of India, dated 22.03.2022 addressed to all Chief Secretaries of all States.

(iii) CAG Report No.5 of 2022 for the period 01.04.2020 to 31.03.2021 dated 31.03.2022.

(iv) Report of CAG for the period 2021-22 bearing No.7 of 2024 dated 21.06.2024.

9.40. This Court has already found *supra* that the above materials are relevant and ought to have been taken note of by the GST Council, while making the recommendation under Section 168A of CGST Act, but left out by the GST Council while making the recommendation thereby vitiating the same. In that view of the matter this Court is of the view that the impugned notifications suffers from the vice of not complying with the statutory mandate inasmuch as the recommendation itself is made without keeping in view relevant material. It is also found *supra* that a 319/390



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delegated legislation is open to challenge on the ground of failing to take into account relevant material. The impugned notification does not even contain a recital that actions under Section 73 of CGST Act viz., issuance of notice and passing of orders within the time limit provided under sub section (2) and (10) of Section 73 of CGST Act was only due to Covid (force majeure). In the circumstances this Court is of the view that the impugned notifications cannot be sustained.

D) Whether recommendation by GST Council for issuance of notifications under Section 168A of CGST Act, is mandatory and non compliance would render the legislative exercise by the delegate a nullity.

9.41. The requirement of recommendation by GST Council under Section 168A of CGST Act, is a mandate by Parliament. It is trite that when law requires a particular act to be done in a particular manner the act ought to be done in that manner and no other¹¹. The Revenue would submit that recommendation by GST Council is not mandatory and would place reliance on decision of the Hon'ble Supreme Court in the case of Union of India & Anr. v. M/s.Mohit Minerals Pvt. Ltd., reported in (2022) 10 SCC 700. It appears to me that the above submission is on the basis of a mis-reading of the judgment of the Hon'ble Supreme Court in

¹¹. Competent Authority v. Barangore Jute Factory, (2005) 13 SCC 477
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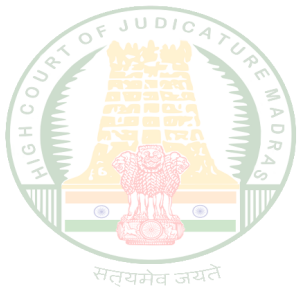
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Mohit Minerals by the Revenue, wherein a distinction is made as to the

binding nature of recommendation of GST Council in relation to secondary legislation vis-a-vis primary legislation. While it was held that recommendation of GST Council may not be binding when a competent legislative body is exercising its legislative power however, it was made clear that the recommendation of GST Council would be binding on the Government when it exercises its power to notify secondary legislation.

The relevant portion of Mohit Minerals is extracted hereunder:

"66. The provisions of the IGST Act and the CGST Act which provide that the Union Government is to act on the recommendations of the GST Council must be interpreted with reference to the purpose of the enactment, which is to create a uniform taxation system. The GST was introduced since different States could earlier provide different tax slabs and different exemptions. The recommendations of the GST Council are made binding on the Government when it exercises its power to notify secondary legislation to give effect to the uniform taxation system. The Council under Article 279-A has wide recommendatory powers on matters related to GST where it has the power to make recommendations on subject-matters that fall outside the purview of the rule-making power under the provisions of the IGST and the CGST Act. Merely because a few of the recommendations of the GST Council are binding on the Government under the provisions of the CGST Act and the IGST Act, it cannot be argued that all of the GST Council's recommendations are binding. As a matter of first principle, the provisions of the Constitution, which is the grundnorm of the nation, cannot be interpreted based on the provisions of a primary legislation. It is only the provisions of a primary legislation that can be interpreted with reference to the Constitution. The legislature amends the Constitution by exercising its constituent power and legislates by exercising its legislative power. The constituent power of the legislature is of a higher constitutional order as compared to its legislative power. Even if it is Parliament that has enacted laws making the



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W.P.Nos.17184 of 2024 etc., batch recommendations of the GST Council binding on the Central Government for the purpose of notifying secondary legislations, it would not mean that all the recommendations of the Council made by virtue of its power under Article 279-A have a binding force on the legislature."

9.42. I would think reliance by the Revenue on the above decision to suggest that the recommendation by GST Council is not mandatory is wholly misplaced. It is important to note that *Mohit Minerals* was dealing with a recommendation under Article 279A of Constitution of India, on the other hand, we are dealing with a recommendation mandated under CGST Act as a pre-requisite/condition precedent for exercise of power under Section 168A of CGST Act. The recommendation of GST Council under Article 279A of the Constitution cannot obviously be mandatory when it comes to legislative action in view of the fact that the power to legislate on Goods and Service Tax flows from Article 246A of Constitution of India, any attempt to suggest that the above legislative power would be subject to recommendation of an executive body albeit constitutional body i.e., GST Council may well strike an imbalance rather offend the doctrine of separation of powers between the three organs viz., legislature, judiciary and executive. It is important to remind ourselves that separation of powers is part of basic structure of Constitution and thus ought to be preserved, any construction which



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offends/infracts, the above rule ought to be eschewed.

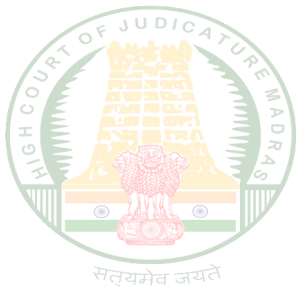
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9.43. Now on the question as to whether the recommendation of GST Council is mandatory for the purpose of exercise of power under Section 168A of the CGST Act and whether such recommendation is binding or not. It appears that while the recommendation is mandatory it may still not be binding on the Central Government. For it is still open to the Central Government to either act or not to act on the recommendation. In this regard it may be relevant to refer to the judgment of the Gauhati High Court in WP(C)/3585/2024, the relevant portion of which is extracted hereunder:

"47. At this stage, let this Court take into account the submission of the learned counsel for the CGST to the effect that all recommendation of the GST Council are not binding and as such even without the recommendation, the Government could exercise the powers under Section 168A of the Central Act. The said submission is misconceived for the following reasons:

(A) (i) There is a fundamental difference between no recommendation made and the effectiveness of the recommendations. A perusal of Section 168A stipulates that the power may be exercised on the recommendation of the GST Council meaning thereby taking into account the analysis made in the previous paragraphs that there is a favourable report by the GST Council for the Government to exercise the power under Section 168A. The existence of the recommendation is a sine qua non for exercising the power under Section 168A to extend the timelines and without the recommendations, the exercise of the power would be legally not sustainable. On the other hand, the effectiveness of the recommendation has to be judged on the principles of whether such recommendation is binding on the Union or the State. For example, the GST Council may have made a recommendation to carry out a particular exercise by the

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Government under the Central Act or the State Act. The said recommendation may be binding upon the Government or may not be depending upon the purpose of the enactment. But the fact that it is not binding cannot be construed to mean that the Government can act without a recommendation of the GST Council if the Central Act or the State Act stipulates that the Government can exercise on the recommendation of the GST Council."

(emphasis supplied)

9.44. In the light of the above discussion, I am of the view that recommendation of GST Council for issuance of notification under Section 168A of CGST Act is mandatory but not binding on the government for the purposes of issuance of notifications under Section 168A of CGST Act.

E) Whether ratification of recommendation by GIC by the GST Council post issuance of Notification No. 56 of 2023, would constitute sufficient compliance with the mandate on recommendation contained in Section 168A of CGST Act or there was any abdication of authority by GST Council or arrogation/usurping of powers vested with the Council by GIC.

9.45. Admittedly, there was no recommendation by GST Council prior to issuance of impugned notification No.56 of 2023. Admittedly, Government issued the notification No.56/2023 in exercise of its power under Section 168A of CGST Act, even prior to any recommendation by



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the GST Council. There is no quarrel that GIC is not GST Council,

instead it is a Committee constituted by the GST Council. GST Council is

a Constitutional body. Article 279A of Constitution of India provides for

its constitution under sub-clause (2) which reads as under:

"(2) The Goods and Service Tax Council shall consist of the following members, namely:-

(a) the Union Finance Minister -----
Chairperson;

(b) the Union Minister of State in charge of
Revenue or Finance ----- *Member;*

(c) the Minister in charge of Finance or Taxation
or any other Minister nominated by each State
Government. -----*Members."*

9.46. The Constitution of GIC is as under:

<i>GST Implementation Committee</i>			
Member-Centre	Members-States	Members-GST Council	Special Invitee from GST Council
1.Shri Mahender Singh, Member (GST) 2.Shri B.N.Sharma, Additional Secretary (Revenue) 3.Shri Vivek John Chief Commissioner 4.Shri P.K.Dash DG, NACEN	1.Shri C.Chandramouli ACS, TN. 2.Shri Sanjeev Kaushal ACS, Haryana 3.Shri P.D.Vaghela CCT, Gujarat 4.Ms.Smaraki Mahapatra CCT, West Bengal	1.Shri Arun Goyal, Additional Secretary (GSTC)	1.Shashank Priya, Commissioner

9.47. It is thus clear that GIC is not GST Council nor can it be a



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substitute for GST Council. The submission of revenue that the GST

Council ratified the decision of GIC post issuance of impugned notification in Notification No.56/2023 and the same constitutes sufficient compliance with the requirement of Section 168A of CGST Act lacks merit. It is trite that power to be exercised on recommendation of named authority cannot be exercised without recommendation of such authority.¹²

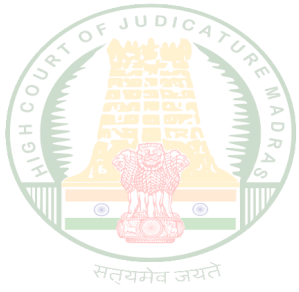
9.48. The above submission of the revenue would also be contrary to the maxim *delegatus non protest delegare* i.e., in the absence of express power of delegation the authority vested with the power to perform an act cannot sub delegate. In this regard it may be relevant to refer to the following judgments:

a) *Marathwada University v. Seshrao Balwant Rao Chavan*, reported in (1989) 3 SCC 132 :

"20. It is a settled principle that when the Act prescribes a particular body to exercise a power, it must be exercised only by that body. It cannot be exercised by others unless it is delegated. The law must also provide for such delegation. Halsbury's Laws of England (Vol. I, 4th End., para 32) summarises these principles as follows:

"32. Sub-delegation of powers.— In accordance with the maxim delegatus non potest delegare, a statutory power must be exercised only by the body or officer in whom it has been confided, unless sub-delegation of the power is authorised by express words or necessary implication. There is a strong presumption against construing a grant of legislative, judicial or disciplinary power as impliedly authorising sub-delegation; and

¹². Competent Authority v. Barangore Jute Factory, (2005) 13 SCC 477
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the same may be said of any power to the exercise of which the designated body should address its own mind.”

WEB COPY 9.49. Now, let us turn to the question of the impact of ratification

by GST Council of recommendation of GIC post issuance of notification.

The learned Additional Solicitor General would place reliance upon the

judgment of the Hon'ble Supreme Court in the case of Vivek Narayan

Sharma (Demonetisation Case-5 J.) v. Union of India, reported in (2023)

3 SCC 1, wherein in the context of Notification issued under Section

26(2) of the RBI Act, 1934 for effecting demonetisation which required

the Central Government to take a decision on demonetisation on the

recommendation of the Central Board, it was found that a

discussion/proposal was in fact initiated by the Central Government and it

was advised / suggested to the Central Board by the Central Government

to consider recommending demonetisation. The Central Board pursuant

to the above advise/suggestion of the Central Government in turn

recommended demonetization of certain currency notes in exercise of its

power under Section 26 of the RBI Act. Pursuant to the above

recommendation, the Central Government demonetized certain currency.

It was submitted before the Apex Court that inasmuch as the Central

Board itself made the recommendation only on the proposal initiated by

the Central Government, thus mandate under sub section (2) to Section 26

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of RBI Act was not complied with. Contention was rejected. Relevant

portion of the judgment is extracted hereunder:

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"243. As already discussed hereinabove, the record would reveal that the matter was under active consideration for a period of six months between RBI and the Central Government. As such, merely because the Central Government has advised the Central Board to consider recommending demonetisation and that the Central Board, on the advice of the Central Government, has considered the proposal for demonetisation and recommended it and, thereafter, the Central Government has taken a decision, in our view, cannot be a ground to hold that the procedure prescribed under Section 26 of the RBI Act was breached. The two requirements of sub-section (2) of Section 26 of the RBI Act are : (i) recommendation by the Central Board; and (ii) the decision by the Central Government. As already discussed hereinabove, both the Central Board while making recommendation and the Central Government while taking the decision, have taken into consideration all the relevant factors.

*...
"245. The power to be exercised by the Central Government under sub-section (2) of Section 26 of the RBI Act is for effecting demonetisation. The said power has to be exercised on the recommendation of the Central Board. As already discussed hereinabove, RBI has a pivotal role in the matters of monetary policy and issuance of currency. The scheme mandates that before the Central Government takes a decision with regard to demonetisation, it would be required to consider the recommendation of the Central Board. We find that, in the context in which it is used, the word "recommendation" would mean a consultative process between the Central Board and the Central Government."*

9.50. The above judgment may not have any applicability to the facts of the present case inasmuch as in terms of Section 168A of the CSGT Act in order to extend time limit in special circumstance, notification may be issued by the Central Government on the



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recommendation by the GST Council. The impugned Notification came

to be issued without recommendation of the GST Council, thus the

mandate contained in Section 168A of CGST Act was not complied with.

Recommendation by the GST Council was only by way of ratification of

a decision of GIC and subsequent to the issuance of notification No.56 of

2023, this may not constitute compliance with the mandate of Section

168A of CGST Act. While in the demonetisation case relied by the

Revenue, the Central Board which is the appropriate body to recommend

in fact made a recommendation prior to the exercise of power by the

Central Government under sub section (2) of Section 26 of RBI Act,

1934, though the Central Government may have possibly initiated the

entire proposal. In the circumstance reliance on the judgment of the

Supreme Court in the demonetization case appears to be wholly

misplaced.

9.51. It may also be relevant to note the judgment of the Hon'ble

Supreme Court in the case of *Marathwada University vs. Seshrao*

Balwant Rao Chavan reported in (1989) 3 SCC 132, wherein while

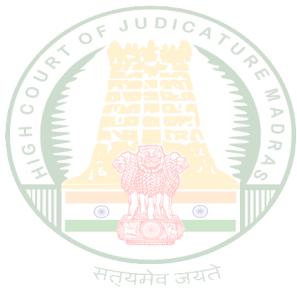
dealing with the effect of ratification with regard to exercise of statutory

power it was held that the principle of ratification is alien to exercise of

power under statutory provision. The relevant portion is extracted

hereunder:

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"24. This takes us to the second contention urged for the appellants. The contention relates to the legal effect of ratification done by the Executive Council in its meeting held on 26-12-1985/27-12-1985. The decision taken by the Executive Council is in the form of a resolution and it reads as follows:

"Considering the issues, the Executive Council resolved as follows:

1. The Executive Council at its meeting held on 22-3-1979, had by a resolution given full authority to the Vice-Chancellor for taking further proceedings and decision in both the cases of the defaulting officers.

2. In exercise of above authority, the Vice-Chancellor appointed an Inquiry Officer and as suggested by the Inquiry Officer issued show-cause notices, obtained replies from the officers and lastly issued orders for terminating their services;

9.52. After referring to Friedman's Law of Agency (5th Edition) and

Bowstead on Agency (14th Edition), dealing with the principle of ratification held as under:

"27. These principles of ratification, apparently do not have any application with regard to exercise of powers conferred under statutory provisions. The statutory authority cannot travel beyond the power conferred and any action without power has no legal validity. It is ab initio void and cannot be ratified."

9.53. In view of the above discussion, this Court is of the view that the recommendation by GIC Council ratified by GST Council after issuance of impugned Notification No.56/2023, would not constitute compliance with the mandate contained on recommendation in Section 168A of CGST Act.

9.54. Importantly, at the time of issuance of notification 330/390



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No.56/2023 there was only recommendation/resolution of GIC which was

later ratified by GST Council after issuance of notification No.56/2023,

this is yet another reason as to why the impugned notification would be

rendered bad inasmuch as it may well constitute abdication of authority

by GST Council or arrogation/usurpation of power by GIC which is

conferred on the GST Council under the CGST Act, which would vitiate

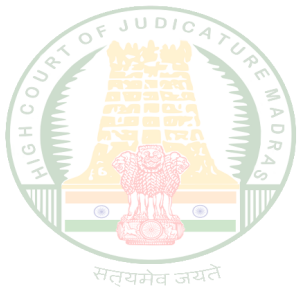
the recommendation. In this regard it may be relevant to refer to the

judgment of Hon'ble Supreme Court in the case of *State of U.P. v.*

Maharaja Dharmander Prasad Singh reported in (1989) 2 SCC 505:

“55....The authority cannot permit its decision to be influenced by the dictation of others as this would amount to abdication and surrender of its discretion. It would then not be the authority's discretion that is exercised, but someone else's. If an authority “hands over its discretion to another body it acts ultra vires”. Such an interference by a person or body extraneous to the power would plainly be contrary to the nature of the power conferred upon the authority. De Smith sums up the position thus:

“The relevant principles formulated by the courts may be broadly summarised as follows. The authority in which a discretion is vested can be compelled to exercise that discretion, but not to exercise it in any particular manner. In general, a discretion must be exercised only by the authority to which it is committed. That authority must genuinely address itself to the matter before it: it must not act under the dictation of another body or disable itself from exercising a discretion in each individual case. In the purported exercise of its discretion it must not do what it has been forbidden to do, nor must it do what it has not been authorised to do. It must act in good faith, must have regard to all relevant considerations and must not be swayed by irrelevant considerations, must not seek to promote purposes alien to the letter or to the spirit of the legislation that gives it power to act, and must not act arbitrarily or capriciously.



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Nor where a judgment must be made that certain facts exist can a discretion be validly exercised on the basis of an erroneous assumption about those facts. These several principles can conveniently be grouped in two main categories: failure to exercise a discretion, and excess or abuse of discretionary power. The two classes are not, however, mutually exclusive.”

9.

F) Whether the suo muto orders of the Hon'ble Supreme Court under Article 142 of the Constitution, would continue to remain binding even after introduction of Section 168A of CGST Act and issuance of notifications by the Government in exercise of its power thereon.

9.55. The thrust of petitioners submission with regard to order of the Hon'ble Supreme Court under Article 142 of Constitution of India was that the power therein cannot be used to supplant substantive law. In other words, power under Article 142 of Constitution of India is not meant to nullify statutory provisions. Orders under Article 142 of Constitution of India are made to fill the vacuum until the legislature enacts substantive law.¹³ The orders under Article 142 of Constitution of India has a limited shelf life i.e., until legislature or executive steps in and occupies/covers the field. It is submitted that extension of limitation, if any, by virtue of orders under Article 142 of Constitution of India by the Apex Court would cease to have effect with the introduction of Section 168A of

¹³. Supreme Court Bar Association. v. Union of India, (1998) 4 SCC 409; (2024) 4 SCC 761; Vineet Narain v. Union of India, (1998) 1 SCC 226; Kalyan Chandra Sarkar v. Rajesh Ranjan, (2005) 3 SCC 284



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CGST Act and in any view with the issuance of Notification No.13 of 2022.

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9.56. To the contrary it is submitted by learned counsel for the respondents by placing reliance on judgment of Telangana High Court that in view of order under Article 142 of Constitution of India by the Hon'ble Apex Court, the authorities under the Act would have the benefit of the exclusion granted by the Apex Court vide order dated 10.01.2022 while computing limitation under sub section (2) and (10) of Section 73 of CGST Act.

9.57. It appears to me that the submission by the petitioner that the orders of the Hon'ble Apex Court under Article 142 of the Constitution, in particular, the last order dated 10.01.2022, whereby the period between 15.03.2020 and 28.02.2022, stood excluded for the purposes of calculating limitation in respect of any judicial/quasi judicial proceedings would cease to have effect with the introduction of Section 168A to the CGST Act/SGST Act and in any view with the issuance of notification No.13 of 2022, do not appear to have merit for the following reasons.

9.58. Before I deal with the reasons, it may be relevant rather necessary to have a look at the orders of the Hon'ble Supreme Court and the notifications issued under Section 168A of CGST Act.

9.59. I shall set out briefly orders under Article 142 of Constitution
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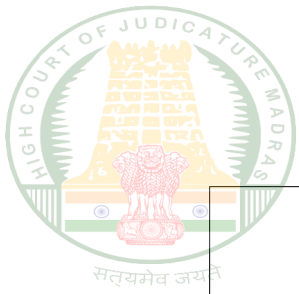
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of India, passed by the Hon'ble Supreme Court periodically and the

Notifications issued in exercise of power under Section 168A of CGST Act.

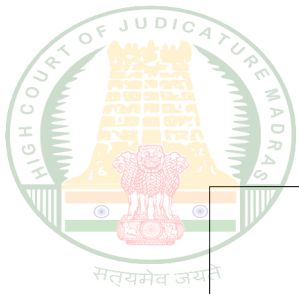
9.60. Due to outbreak/onset of Covid-19 pandemic in the country, lawyers and litigants faced difficulties in filing application/ petition within the limitation stipulated under General and Special Laws. Apex Court took suo moto cognizance of the difficulties faced and passed a series of orders commencing with the order dated 23.03.2020 and culminating/ending with the order dated 10.01.2022 excluding limitation. The following Table contains gist of the orders passed by the Hon'ble Supreme Court under Article 142 of the Constitution from time to time.

S.No.	Date	<i>Orders of Extension by the Hon'ble Supreme Court U/Article 142 r/w.141 of the Constitution of India</i>
1	March 23, 2020	Limitation Period in filing petitions/ Applications / suits/ Appeals / all other proceedings extended from 15.03.2020 till further orders.
2	May 6, 2020	All periods of limitation prescribed under Section 138 of NI Act, 1881 & Arbitration and conciliation Act, 1996



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		extended w.e.f 15.03.2020 until further orders.
3	July 10, 2020	i) Limitation period extended by its earlier orders dt. 23.03.2020 & 06.05.2020 shall also apply for time period prescribed u/s 23(4) & 29-A of Arbitration and conciliation Act, 1996 and u/s 12-A of the Commercial Courts Act, 2015. ii) Directs that service of notice, summons and exchange of pleadings/ documents maybe effected by email, fax, commonly used instant messaging services, such as Whatsapp, Telegram, Signal, etc.
4	March 8, 2021	Excluded the period from 15.3.2020 to 14.3.2021 in computing limitation period for any suit, appeal, application, and also excluded the period prescribed u/s 23(4) & 29-A of Arbitration and conciliation Act, 1996 and

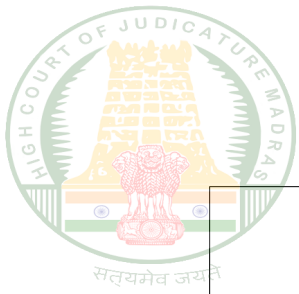


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		u/s 12-A of the Commercial Courts Act, 2015 and u/s.138 NI Act, 1881.
5	April 27, 2021	i) Restored the earlier order dt. 23.03.2020 & 08.03.2021 and extended the limitation period as prescribed any general or special laws in respect of all Judicial or Quasi-Judicial Proceedings till further orders. ii) Period from 14.03.2021 till further orders shall also be excluded in computing the period u/s 23(4), 12-A, 138.
6	September 23, 2021	Excluded the period from 15.3.2020 to 02.10.2021 in computing limitation period for any suit, appeal, application, and also excluded the period prescribed u/s 23(4) & 29-A of Arbitration and conciliation Act, 1996 and u/s 12-A of the Commercial Courts Act, 2015 and u/s.138 NI Act, 1881.



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7	January 10, 2022	i) Restored the earlier order dt. 23.03.2020 in continuation with subsequent orders dated 08.03.2021, 27.4.2021 & 23.09.2021 ii) Excluded the period from 15.3.2020 till 28.02.2022 in computing limitation period general or special laws in respect of all Judicial or Quasi-Judicial Proceedings and also excluded the period prescribed u/s 23(4) & 29-A of Arbitration and conciliation Act, 1996 and u/s 12-A of the Commercial Courts Act, 2015 and u/s.138 NI Act, 1881.
8	August 30, 2022	SC dismissed multiple MAs in the limitation extension case as withdrawn - MA 469/2022 was withdrawn with liberty to pursue other legal remedies.

9.61. Order dated 10.01.2022, provided for exclusion of time from
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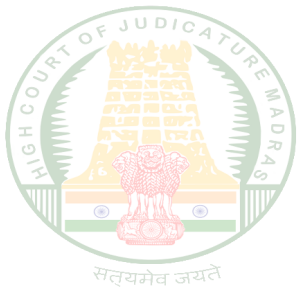
15.03.2020 to 28.02.2022 for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings. What may require consideration is the scope of the order dated 10.02.2022 under Article 142 of the Constitution and its impact on the limitation of issuing notices/ passing orders under Section 73 of CGST Act which requires to be considered. It may be relevant to refer to the following portions of the said order and the same is extracted hereunder:

"Cognizance for Extension of Limitation, In re, (2022) 3 SCC

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"5.1. The order dated 23-3-2020 [Cognizance for Extension of Limitation, In re, (2020) 19 SCC 10 : (2021) 3 SCC (Cri) 801] is restored and in continuation of the subsequent orders dated 8-3-2021 [Cognizance for Extension of Limitation, In re, (2021) 5 SCC 452 : (2021) 3 SCC (Civ) 40 : (2021) 2 SCC (Cri) 615 : (2021) 2 SCC (L&S) 50] , 27-4-2021 [Cognizance for Extension of Limitation, In re, (2021) 17 SCC 231 : 2021 SCC OnLine SC 373] and 23-9-2021 [Cognizance for Extension of Limitation, In re, 2021 SCC OnLine SC 947] , it is directed that the period from 15-3-2020 till 28-2-2022 shall stand excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings.

5.2. Consequently, the balance period of limitation remaining as on 3-10-2021, if any, shall become available with effect from 1-3-2022.



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5.3. In cases where the limitation would have expired during the period between 15-3-2020 till 28-2-2022, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 1-3-2022. In the event the actual balance period of limitation remaining, with effect from 1-3-2022 is greater than 90 days, that longer period shall apply.

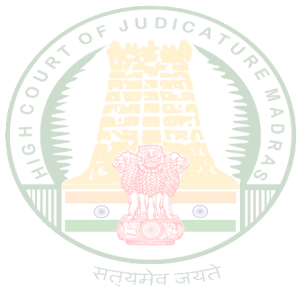
5.4. It is further clarified that the period from 15-3-2020 till 28-2-2022 shall also stand excluded in computing the periods prescribed under Sections 23(4) and 29-A of the Arbitration and Conciliation Act, 1996, Section 12-A of the Commercial Courts Act, 2015 and provisos (b) and (c) of Section 138 of the Negotiable Instruments Act, 1881 and any other laws, which prescribe period(s) of limitation for instituting proceedings, outer limits (within which the court or tribunal can condone delay) and termination of proceedings."

9.62. A reading of the above order of the Hon'ble Supreme Court dated 10.01.2022 would show that the Hon'ble Supreme Court provided for exclusion of time from 15.03.2020 till 28.02.2022 for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings. Having examined the order of the Apex Court, it may be necessary to take a look at the notifications issued under Section 168A of CGST Act in particular impugned notifications. The relevant portion of impugned notifications reads as under:

(i) Notification No.9 of 2023:

"NOTIFICATION

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No.09/2023-Central Tax

New Delhi, dated the 31st March, 2023

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S.O1564(E).– In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of the notifications of the Government of India, Ministry of Finance (Department of Revenue), No. 35/2020-Central Tax, dated the 3rd April, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 235(E), dated the 3rd April, 2020 and No. 14/2021-Central Tax, dated the 1st May, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 310(E), dated the 1st May, 2021 and No. 13/2022-Central Tax, dated the 5th July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 516(E), dated the 5th July, 2022, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub- section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:–

- (i) for the financial year 2017-18, upto the 31st day of December, 2023;*
- (ii) for the financial year 2018-19, upto the 31st day of March, 2024;*
- (iii) for the financial year 2019-20, upto the 30th day of June, 2024."*

(ii) Notification No.56 of 2023:

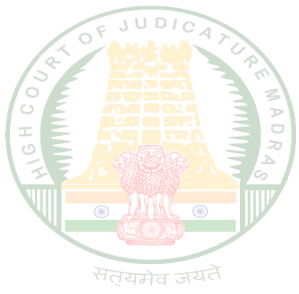
"NOTIFICATION

No.56/2023-Central Tax

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New Delhi, dated the 28th December, 2023

S.O.....(E).– In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of the



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notifications of the Government of India, Ministry of Finance (Department of Revenue), No. 35/2020-Central Tax, dated the 3rd April, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 235(E), dated the 3rd April, 2020 and No. 14/2021-Central Tax, dated the 1st May, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 310(E), dated the 1st May, 2021 and No. 13/2022-Central Tax, dated the 5th July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 516(E), dated the 5th July, 2022, and No. 09/2023-Central Tax, dated the 31st March, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number G.S.R. 1564(E) dated the 31st March, 2023, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely:—

- (i) for the financial year 2018-19, up to the 30th day of April, 2024;*
- (ii) for the financial year 2019-20, up to the 31st day of August, 2024."*

9.63. Let us contrast the order's of the Hon'ble Supreme Court, with the impugned notifications issued under Section 168A of CGST Act, it would be clear that the orders of the Hon'ble Supreme Court made under Article 142 of the Constitution, in particular, order dated 10.01.2022 provides for exclusion of the period between 15.03.2020 and 28.02.2022 while reckoning limitation with regard to any judicial/quasi judicial proceedings. On the other hand, impugned notification viz., Notification No.09/2023 and 56/2023 issued under Section 168A of CGST Act provided for extension of time for issuance of notice/order under sub-



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sections (2) and (10) to Section 73 of the CGST Act, for recovery of tax not paid or short paid or input tax credit wrongly availed or utilized as under:

- a) for the financial year 2017-18, the time limit for passing orders under sub section (10) to Section 73 was extended upto 31.12.2023
- b) for the financial year 2018-19, the time limit for passing orders under sub section (10) to Section 73 was extended upto 30.04.2024
- c) for the financial year 2019-20, the time limit for passing orders under sub section (10) to Section 73 was extended upto 31.08.2024.

9.64. Having set out the nature of the order under Article 142 of the Constitution by the Hon'ble Apex Court and impugned notifications issued under Section 168A of CGST Act, I shall now deal with the reason as to why the submissions of the petitioner that the order under Article 142 of the Constitution would cease to have effect with the introduction of Section 168A of CGST Act or in any view with issuance of impugned notifications under Section 168A of CGST Act may lack merit.

a) *Dichotomy between extension and exclusion of limitation:-*

9.65. It is trite that there is a distinction between "period of
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limitation" and "computation of limitation". The extension of limitation

vide impugned notifications under Section 168A of CGST Act, would fall

within the realm of "*period of limitation*". To the contrary, exclusion of

period for the purposes of limitation provided vide order dated

10.01.2022 of the Hon'ble Apex Court under Article 142 of the

Constitution, falls within the realm of "*computation of limitation*". In this

regard, it may be relevant to refer to the following judgments wherein the

dichotomy between "*period of limitation*" and "*computation of*

limitation" has been explained. In this regard, it may be relevant to refer

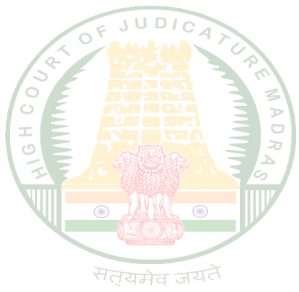
to the following judgements:

(i) *Ajay G. Podar v. Official Liquidator of J.S. & W.M.*,
reported in (2008) 14 SCC 17 :

*"10. On reading the provisions of Section 458-A and
Section 543(2) of the Companies Act, we find that there is a clear
dichotomy between the concept of the "period of limitation" on
one hand, and the concept of "computation of that period".*

.....

*14. In our view, there is no merit in the contention
advanced on behalf of the appellant that by virtue of Section 458-
A the period of limitation is extended by one year. Part III of the
Limitation Act excludes certain circumstances mentioned in
Sections 12 to 24 for computation of the period of limitation.
Similarly, Section 458-A provides for an additional circumstance
which is not there in the Limitation Act which is required to be
taken into account as an item of exclusion in the matter of
computation of the period of limitation of five years prescribed
by Section 543(2). That circumstance is a period spent between
the date of commencement of winding up of the company and the
date on which the winding-up order is passed plus one year
therefrom. If this period of limitation is to stand excluded it is*



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only by virtue of Section 458-A which circumstance is not contemplated by Sections 12 to 24 of the Limitation Act."

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ii) *Consolidated Engg. Enterprises v. Irrigation Deptt.*, reported in

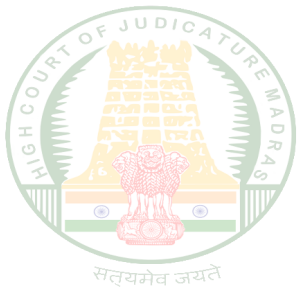
(2008) 7 SCC 169, wherein while dealing with limitation prescribed under Section 34(3) of Arbitration and Conciliation Act, for an application to set aside an award, which was 3 months with the proviso providing for extension of such period not exceeding one month, and while considering the applicability of Section 14 of Limitation Act which provides for exclusion of time spent before a wrong Court, the distinction between extension and exclusion of limitation was explained as under:

"Re: Question (ii)

46. The learned counsel for the appellant next contended that even if the Limitation Act applied, Section 14 is excluded by reason of the proviso to Section 34(3) and at best, prosecution before a wrong forum can be considered as a sufficient cause for explaining the delay, in which event condonation cannot be for a period in excess of 30 days. He submitted that sub-section (3) of Section 34 prescribes the period of limitation for an application to set aside an award as three months, and the proviso thereto provides for extension of such period of limitation, by a period not exceeding one month. He pointed out that the object of the AC Act is to expedite arbitration proceedings with minimal judicial intervention as is evident from Section 5 of that Act.

.....

53. Sub-section (3) of Section 34 of the AC Act prescribes the period of limitation for filing an application for setting aside an award as three months from the date on which the applicant has received the arbitral award. The proviso thereto vests in the court discretion to extend the period of limitation by a further period not exceeding thirty days if the court is satisfied that the applicant was prevented by sufficient cause for not making the application within three months. The use of the words "but not



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thereafter” in the proviso makes it clear that even if a sufficient cause is made out for a longer extension, the extension cannot be beyond thirty days. The purpose of proviso to Section 34(3) of the AC Act is similar to that of Section 5 of the Limitation Act which also relates to extension of the period of limitation prescribed for any application or appeal. It vests a discretion in a court to extend the prescribed period of limitation if the applicant satisfies the court that he had sufficient cause for not making the application within the prescribed period. Section 5 of the Limitation Act does not place any outer limit in regard to the period of extension, whereas the proviso to sub-section (3) of Section 34 of the AC Act places a limit on the period of extension of the period of limitation. Thus the proviso to Section 34(3) of the AC Act is also a provision relating to extension of period of limitation, but differs from Section 5 of the Limitation Act, in regard to period of extension, and has the effect of excluding Section 5 alone of the Limitation Act.

54. On the other hand, Section 14 contained in Part III of the Limitation Act does not relate to extension of the period of limitation, but relates to exclusion of certain period while computing the period of limitation. Neither sub-section (3) of Section 34 of the AC Act nor any other provision of the AC Act exclude the applicability of Section 14 of the Limitation Act to applications under Section 34(1) of the AC Act. Nor will the proviso to Section 34(3) exclude the application of Section 14, as Section 14 is not a provision for extension of period of limitation, but for exclusion of certain period while computing the period of limitation. Having regard to Section 29(2) of the Limitation Act, Section 14 of that Act will be applicable to an application under Section 34(1) of the AC Act. Even when there is cause to apply Section 14, the limitation period continues to be three months and not more, but in computing the limitation period of three months for the application under Section 34(1) of the AC Act, the time during which the applicant was prosecuting such application before the wrong court is excluded, provided the proceeding in the wrong court was prosecuted bona fide, with due diligence. Western Builders [(2006) 6 SCC 239] therefore lays down the correct legal position.”

iii) *Ketan V. Parekh v. Enforcement Directorate*, reported in, (2011) 15



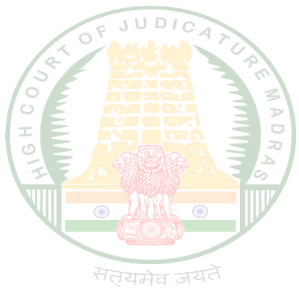
"28. In his concurring judgment, Raveendran, J. referred to the judgment in *State of Goa v. Western Builders* [(2006) 6 SCC 239] and observed: (*Consolidated Engg. Enterprises case* [*Consolidated Engg. Enterprises v. Irrigation Deptt.*, (2008) 7 SCC 169], SCC pp. 192-93, para 54)

"54. On the other hand, Section 14 contained in Part III of the Limitation Act does not relate to extension of the period of limitation, but relates to exclusion of certain period while computing the period of limitation. Neither sub-section (3) of Section 34 of the AC Act nor any other provision of the AC Act exclude the applicability of Section 14 of the Limitation Act to applications under Section 34(1) of the AC Act. Nor will the proviso to Section 34(3) exclude the application of Section 14, as Section 14 is not a provision for extension of period of limitation, but for exclusion of certain period while computing the period of limitation. Having regard to Section 29(2) of the Limitation Act, Section 14 of that Act will be applicable to an application under Section 34(1) of the AC Act. Even when there is cause to apply Section 14, the limitation period continues to be three months and not more, but in computing the limitation period of three months for the application under Section 34(1) of the AC Act, the time during which the applicant was prosecuting such application before the wrong court is excluded, provided the proceeding in the wrong court was prosecuted bona fide, with due diligence. *Western Builders* [(2006) 6 SCC 239] therefore lays down the correct legal position."

(emphasis supplied)

iv) *Kalpraj Dharamshi v. Kotak Investment Advisors Ltd.* reported in (2021) 10 SCC 401, wherein it was held that exclusion of period would require the days excluded to be added to what is prescribed as a period of limitation as could be seen from the following extracts:

"67. Perusal of the aforesaid would therefore reveal, that the Court has clearly rejected the objection raised by the Revenue in M.P. Steel Corpn. [M.P. Steel Corpn. v. CCE, (2015) 7 SCC 58 : (2015) 3 SCC (Civ) 510] which was raised relying on the judgment of this Court in Parson Tools & Plants [CST v. Parson Tools & Plants, (1975) 4 SCC 22 : 1975



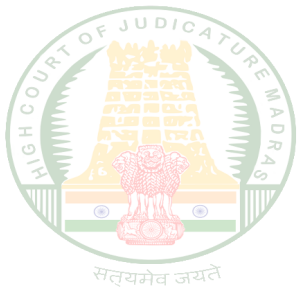
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SCC (Tax) 185]. This Court observed, that the time during which the applicant was prosecuting such application before the wrong court can be excluded, provided the proceeding in the wrong court was prosecuted bona fide, with due diligence. This Court distinguished the judgment in Parson Tools & Plants [CST v. Parson Tools & Plants, (1975) 4 SCC 22 : 1975 SCC (Tax) 185] on the ground, that the period provided for filing a revision under the U.P. Sales Tax Act was sufficiently long period of 18 months, beyond which it was the policy of the legislature not to extend limitation any further. Relying on the Consolidated Engg. Enterprises [Consolidated Engg. Enterprises v. Irrigation Deptt., (2008) 7 SCC 169], it has been observed, that there is a vital distinction between extending time and condoning delay. It was further observed, that like Section 34 of the Arbitration Act, the period provided in Section 128 of the Customs Act did not lay down a long period for preferring an appeal. As such, it would be unduly harsh to exclude the principles contained in Section 14 of the Limitation Act. Relying on Consolidated Engg. Enterprises [Consolidated Engg. Enterprises v. Irrigation Deptt., (2008) 7 SCC 169] it was observed, that there is a difference between exclusion of a certain period altogether under principles of Section 14 and condoning the delay. It has been observed, that when a certain period is excluded by applying the principles contained in Section 14, there is no delay to be attributed to the appellant and the limitation period provided by the statute concerned, continues to be the stated period and not more than the stated period. It was therefore held, that the principle of Section 14, which is a principle based on advancing the cause of justice would certainly apply to exclude time taken in prosecuting proceedings which are bona fide and pursued with due diligence but which end without a decision on the merits of the case.

84. This Court clearly held, that the decision in Popular Construction Co. [Union of India v. Popular Construction Co., (2001) 8 SCC 470] cannot be construed to mean as a ruling, that provisions of Section 14 of the Limitation Act are also not applicable to an application challenging an award under Section 34 of the Act. It has been held, that in the Arbitration Act, there is no express provision excluding application of the provisions of Section 14 of the Limitation Act to an application filed under Section 34 of the Arbitration Act on 5 of the Limitation Act and exclusion of the time provided in Section 14 of the said Act. It



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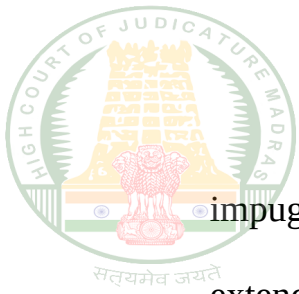
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was held, that the power to excuse delay and grant an extension of time under Section 5 is discretionary, whereas under Section 14, exclusion of time is mandatory, if the requisite conditions are satisfied. It held, that the effect of Section 14 is that in order to ascertain what is the date of expiration of the “prescribed period”, the days excluded from operating by way of limitation, have to be added to what is primarily the period of limitation prescribed.”

9.66. From a reading of the above judgments, it would be clear that "period of limitation" and "computation of limitation" are distinct aspects. While the orders under Article 142 of the Constitution dealt with “exclusion of limitation” and thus “computation of limitation”, the notification under Section 168A of CGST Act provided for “extension of time” thus “period of limitation”. In other words, the former dealt with computation of limitation, while latter with period of limitation. They deal with different aspects thus question of supplanting or overlap may not arise. The submission of the petitioner that orders under Article 142 of the Constitution would cease to have effect with the introduction of Section 168A of the CGST Act, fails to bear in mind the above distinction in law.

9.67. This Court finds that the order of the Hon'ble Supreme Court dated 10.01.2022 would continue to govern the limitation inasmuch as it provides for exclusion of time from 15.03.2020 to 28.02.2022 for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings, while the

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impugned notification under Section 168A of CGST Act purports to extend the time limit. Thus, they deal with two different aspects of limitation viz., one relating to computation other relating to period of limitation and there is no overlap.

9.68. Yet another reason to find that even the Government recognized rather maintained the distinction between extension of time limit and exclusion of period, one would only need to look at Notification No.13 of 2022, wherein while exercising the power under Section 168A of CGST Act, it provided for extension and exclusion of time limit for passing order under Section 73(10) of CGST Act. The relevant portion of Notification No.13 of 2022 is extracted hereunder:

“NOTIFICATION No.13/2022-Central Tax

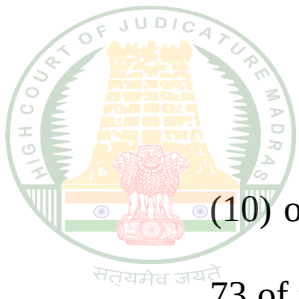
New Delhi, the 5th July 2022

.....

(i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub- section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;

(ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub- section (9) of section 73 of the said Act, for recovery of erroneous refund”

9.68.1. From a reading of the above notification it would be evident that the Government extended the time limit under sub section



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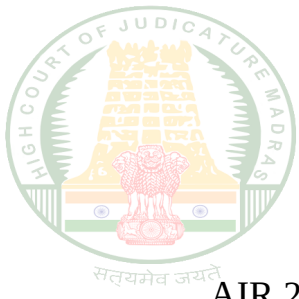
(10) of Section 73 for issuance of order under sub-section (9) of Section

73 of the CGST Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period of the

financial year 2017-18 up to the 30th day of September, 2023 and excluded the period from 01.03.2020 to 28.02.2022 for computation of period of limitation under sub section (10) of Section 73 of the CGST Act for issuance of order under sub-section (9) of Section 73 of the CGST Act, for recovery of erroneous refund. When it came for exclusion of certain period the Notification provided that the same would be taken into account for computation of period of limitation thus the distinction referred *supra* between extension of limitation and exclusion of limitation appears to be legislatively recognized under the CGST Act. The use of the expressions “*extension*” and “*exclusion*” in Notification No.13 of 2022 would also indicate that the Government which is the notifying authority under Section 168A of CGST Act, was also conscious of the distinction between the two. It is trite law that when in relation to the same subject-matter, different words are used in the same statute, there is a presumption that they are not used in the same sense:

(i) CIT v. East West Import & Export (P). Ltd., Jaipur, reported in AIR 1989 SC 836.

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(ii) Shri Ishal Alloy Steels Ltd. v. Jayaswalas Neco Ltd., reported in

AIR 2001 SC 1161.

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(iii) Kailash Nath Agarwal v. Pradeshiya Indust and Inv. Corp of

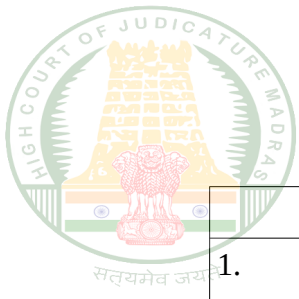
U.P. Reported in (2003) 4 SCC 305.

b) *Effect of legislation founded on a mistaken or erroneous assumption of law – Impugned notifications issued on mistaken or erroneous assumption of the scope of the orders under Article 142 of the Constitution.*

9.69. Importantly, the period that would be available on applying the exclusion of the period from 15.03.2020 to 28.02.2022 in terms of the order of the Hon'ble Supreme Court dated 10.01.2022 and extension of time in terms of Notification No.9 of 2023 and 56 of 2023 would be as under:

S.No.	Financial Year	Actual/ Original due date for filing Annual return u/s 44(1)	Due date extended in exercise of power u/s 44 of CGST Act through Notificatio ns	Period of limitation u/s 73(10) of CGST Act	Extended time limit u/s 73(10) for issuance of order u/s.73(10) for issuance of order u/s.73(9) in exercise of power u/s.168A of CGST	Limitation u/s 73(10) after exclusion of period 15.3.2020 to 28.2.2022 as per order dated 10.1.2022 of SC
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					Act (upto)	
1.	2017-18	31.12.2018	05.02.2020 07.02.2020 (Notification on 06/2020)	05.02.2023	31.12.2023	13.12.2024 ADDING 716 DAYS
2.	2018-19	31.12.2019	31.12.2020 (Not.80/2020)	31.12.2023	30.04.2024 (Not.56/2023)	28.02.2025 ADDING 424 DAYS
3.	2019-20	31.12.2020	31.03.2021 (Not.04/2021)	31.03.2024	31.08.2024 (Not.56/2023)	28.02.2025 ADDING 334 DAYS

9.70. From the above Table, it would be clear that by excluding the period between 15.03.2020 to 28.02.2022, in terms of the orders of the Hon'ble Apex Court dated 10.01.2022, the limitation that would be available to the authorities for issuing notices and passing orders under sub-section (10) to Section 73 of CGST Act would be larger than the limitation available in view of the extension under the impugned notifications.

9.71. Notification under Section 168A of CGST Act can be issued only to extend the time limit and not diminish limitation. It appears to me that the impugned notifications is made without taking into account the effect of the order of the Hon'ble Supreme Court dated 10.01.2022. The



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notifications appears to have been founded on a mistaken or erroneous

assumption on limitation available under Section 73 of CGST Act, while

exercising the power under Section 168A of the CGST Act. I say so,

inasmuch as it is evident from the above Table, the limitation available

for making orders under sub-section (10) to Section 73 of CGST Act, on

applying the exclusion of the period from 15.03.2020 to 28.02.2022, in

terms of the order of the Hon'ble Apex Court dated 10.01.2022, is much

larger than the limitation made available by extending the limitation vide

impugned notification issued under Section 168A of CGST Act. Power

under Section 168A of CGST Act, being to extend limitation, the

impugned notifications diminishing the limitation may not be sustainable.

The impugned notifications is based on an erroneous assumption of state

of law relating to limitation applicable to Section 73(10) of the CGST Act

and the impact of the orders of the Hon'ble Supreme Court on the

limitation under sub section (2) and (10) of Section 73 of CGST Act. It

is trite that legislation based on mistaken or erroneous assumption has not

the effect of making that the law which the legislature had erroneously

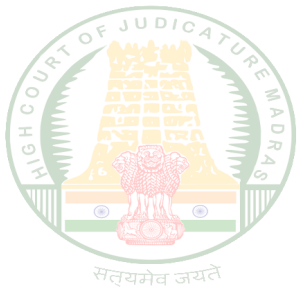
assumed to be so. In this regard, it may be relevant to refer to the

following judgments :

(i) *Peddinti Venkata Murali Ranganatha Desika Iyengar v. Govt. of*

A.P. reported in (1996) 3 SCC 75:

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“13. The question, in that scenario, which emerges is whether Section 76 is a valid piece of legislation, indirectly repealing the Inams Abolition Act or the judgments of that High Court referred to hereinbefore. It is settled law that repeal of an Act divesting vested rights is always disfavoured. Presumption is against repeal by implication and the reason is based on the theory that the legislation, while enacting a law, has complete knowledge of the pre-existing law on the same subject-matter. In the Principles of Statutory Interpretation by Justice G.P. Singh, (5th Edn. 1992 at pp. 186-87) under the caption “Reference to other statutes” in Chapter IV (External Aids to Construction) it has been stated that “a legislation proceeding upon an erroneous assumption of the existing law without directly amending or declaring the law is ineffective to change the law”. “The beliefs or assumptions of those who frame Acts of Parliament cannot make the law” and a mere erroneous assumption exhibited in a statute as to the state of the existing law is ineffective to express an ‘intention’ to change the law; if, by such a statute, the idea is to change the law, it will be said that “the legislature has plainly misfired”. The “legislation founded on a mistaken or erroneous assumption has not the effect of making the law which the legislature had erroneously assumed to be so”. The court will disregard such a belief or assumption and also the provision inserted in that belief or assumption. A later statute, therefore, is normally not used as an aid to construction of an earlier one.”

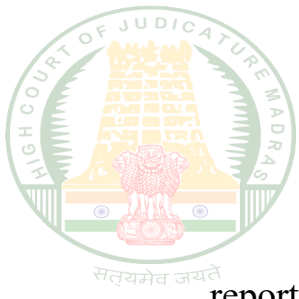
(emphasis supplied)

(ii) Hariprasad Shivshanker Shukla v. A.D.Divelkar reported in 1956 SCC

OnLine SC 21:

“...19. That history shows indubitably the aim and purpose of the enactment of Section 25-FF. As Lord Atkinson pointed out in his speech in Ormond Investment Co. Limited v. Betts [(1928) AC 143, 164] “an Act of Parliament does not alter the law by merely betraying an erroneous opinion of it”. Legislation founded on a mistaken or erroneous assumption has not the effect of making that the law which the legislature had erroneously assumed to be so... “

(emphasis supplied)



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(3) *Dharangadhra Chemical Works v. Dharangadhra Municipality*

reported in (1985) 4 SCC 92:

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“...12. If the insertion of Rule 3 or Bye-law 3 was because of a wrong belief or assumption made in the matter of the legal position the Court has to disregard such belief or assumption, for, it is well settled that “the beliefs or assumptions of those who frame Acts of Parliament cannot make the law”

c) *Diminishing/Curtailling a larger limitation would render the legislation/ subordinate legislation vulnerable to challenge on the ground of arbitrariness under Article 14 of Constitution of India, cannot extinguish vested right to take action under the larger period available to the authorities.*

9.72. Yet another reason, I would think that the submission of the petitioners must fail, is in view of the fact that by virtue of the order of the Hon'ble Supreme Court under Article 142 of the Constitution, whereby the authorities had a larger period of limitation for issuance of notices and passing orders if found/held to be supplanted/overridden by the impugned notifications whereby the limitation stands diminished/curtailed, it may well affect the vested right of the authorities to take action in terms of the order of the Hon'ble Supreme Court under Article 142 of Constitution of India, which provided for a larger period. It is trite that law of limitation is procedural and would normally have retrospective effect and would govern pending proceedings. There are

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two exception to the above rule viz.,

a) A new law of limitation providing a longer period cannot revive or dead claim.

b) A shorter period of limitation cannot extinguish vested right of action.

In this regard, it may be refer to the following judgments:

(i) *B.K. Educational Services (P) Ltd. v. Parag Gupta & Associates*

reported in (2019) 11 SCC 633:

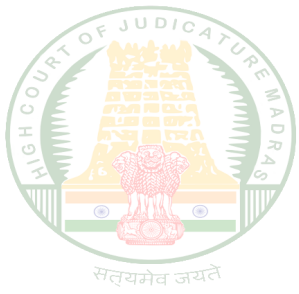
“22.(i)55. In answering a question which arose under Section 110-A of the Motor Vehicles Act, this Court held: (Shanti Misra case [New India Insurance Co. Ltd. v. Shanti Misra, (1975) 2 SCC 840] , SCC p. 846, para 7)

‘7. ... (1) Time for the purpose of filing the application under Section 110-A did not start running before the constitution of the tribunal. Time had started running for the filing of the suit but before it had expired the forum was changed. And for the purpose of the changed forum, time could not be deemed to have started running before a remedy of going to the new forum is made available.

(2) Even though by and large the law of limitation has been held to be a procedural law, there are exceptions to this principle. Generally the law of limitation which is in vogue on the date of the commencement of the action governs it. But there are certain exceptions to this principle. The new law of limitation providing a longer period cannot revive a dead remedy. Nor can it suddenly extinguish vested right of action by providing for a shorter period of limitation.”

(ii) *Vinod Gurudas Raikar v. National Insurance Co. Ltd.* reported in (1991) 4 SCC 333:

“7. So far the period of limitation was concerned, it was observed that a new law of



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limitation providing for a shorter period cannot
certainly extinguish a vested right of action....”*

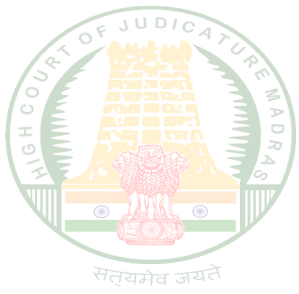
(iii) Union of India v. Uttam Steel Ltd., reported in (2015) 13 SCC 209:

“10.3... ‘(2) ... The new law of limitation providing a longer period cannot revive a dead remedy. Nor can it suddenly extinguish vested right of action by providing for a shorter period of limitation.’”

10.4.However, it must be noted that there is an important exception to this rule also. Where the right of suit is barred under the law of limitation in force before the new provision came into operation and a vested right has accrued to another, the new provision cannot revive the barred right or take away the accrued vested right.”

9.73. The impugned notifications which has the effect of diminishing the limitation which may otherwise be available for authorities for issuing notices and passing order under Section 73 of the CGST Act, if one takes into account the exclusion of period between 15.03.2020 to 28.02.2022 as provided by the Apex Court vide its order dated 10.01.2022, results in extinguishing the vested right of action of the authorities by providing for a shorter limitation which cannot be sustained in terms of decision referred supra and may well suffer from the vice of arbitrariness thereby offending Article 14 of the Constitution.

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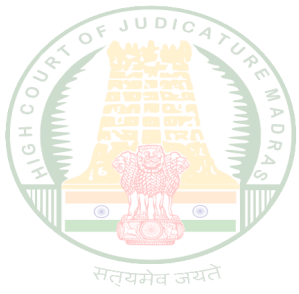
d) *Diminishing/Curtailing Limitation otherwise available - By issuance of notification – not traceable to Section 168A of CGST Act:*

9.74. From a reading of Section 168A of CGST Act, it would be clear that power is conferred on the Government to extend time limit in special circumstances. If notification under Section 168A of CGST Act, were to diminish/curtail the limitation otherwise available to the authorities to take action it would fall foul of the object and purpose of Section 168A of CGST Act. The exercise of power which diminishes limitation available under the CGST Act would not be in conformity with Section 168A of CGST Act and thus invalid. It is trite law that the delegate ought to act in conformity with the object and purpose of the Act. In this regard, it may be relevant to refer to the following judgment:

(i) *Indian Express Newspapers (Bombay) (P) Ltd. v. Union of India* reported in (1985) 1 SCC 641:

“75. A piece of subordinate legislation does not carry the same degree of immunity which is enjoyed by a statute passed by a competent Legislature. Subordinate legislation may be questioned on any of the grounds on which plenary legislation is questioned. In addition it may also be questioned on the ground that it does not conform to the statute under which it is made. It may further be questioned on the ground that it is contrary to some other statute. That is because subordinate legislation must yield to plenary legislation. It may also be questioned on the

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ground that it is unreasonable, unreasonable not in the sense of not being reasonable, but in the sense that it is manifestly arbitrary. In England, the Judges would say “Parliament never intended authority to make such rules. They are unreasonable and ultra vires”.

(ii) State of U.P. v. Renusagar Power Co., (1988) 4 SCC 59

The exercise of power whether legislative or administrative will be set aside if there is manifest error in the exercise of such power or the exercise of the power is manifestly arbitrary. Similarly, if the power has been exercised on a non-consideration or non-application of mind to relevant factors the exercise of power will be regarded as manifestly erroneous. If a power (whether legislative or administrative) is exercised on the basis of facts which do not exist and which are patently erroneous, such exercise of power will stand vitiated.

9.75. The impugned notification diminishes the limitation available

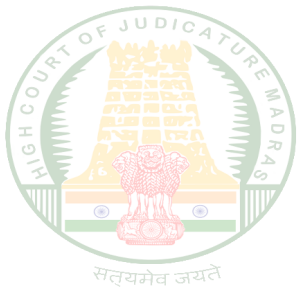
to the authorities to issue notices/pass orders under sub section (2) to Section 73 of CGST Act, by virtue of the order of the Supreme Court dated 10.01.2022 a consequence which is antithetical to the very purpose and object of Section 168A of CGST Act, thus unsustainable.

9.

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.

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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.

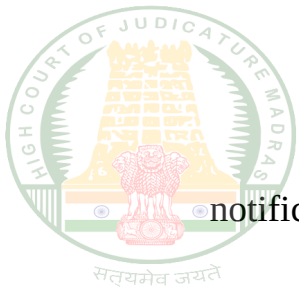
b) It proceeds on an erroneous assumption of the limitation available and a misconception as to the scope and effect of the order of Hon'ble Supreme Court under Article 142 of Constitution. The impugned notification made on an erroneous assumption of the position in law is unsustainable on the ground 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

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notification illegal.

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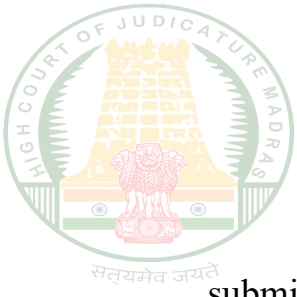
f) The impugned notification no.56/2023 is issued on the basis of the recommendations of GIC which cannot be a substitute for GST Council and thus stands vitiated.

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.

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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.

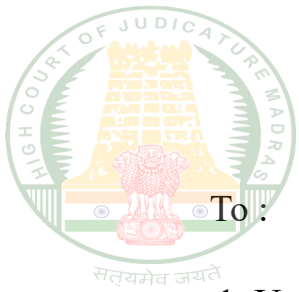
12.06.2025

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

spp/mka/kmm



W.P.Nos.17184 of 2024 etc., batch

To :

1. Union of India

Through its Secretary,
Ministry of Finance,
North Block, New Delhi -110 001.

2.State of Tamil Nadu,

Commercial Taxes Department,
through its Secretary to Government, Fort St. George,
Chennai,
Tamil Nadu-600 009

3.Commissioner of GST & Central Excise,

Chennai South Commissionerate,
MHU Complex, No. 692, 5th Floor,
Anna Salai, Nandanam, Chennai,
Tamil Nadu - 600 035

4.Additional Commissioner,

Office of the Additional Commissioner of GST and
Central Excise,
Chennai South Commissionerate,
MHU Complex, No. 692, 5th Floor,
Anna Salai, Nandanam, Chennai,
Tamil Nadu - 600 035

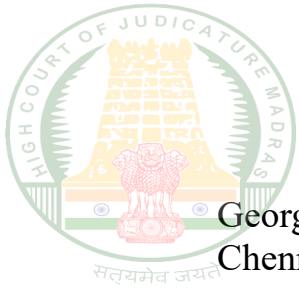
5.Central Board of Indirect Taxes and Customs,

Through its Secretary,
Department of Revenue,
Ministry of Finance North Block,
New Delhi-110001

6. State of Tamil Nadu

Represented by its Secretary, Secretariat, Fort St.

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George,
Chennai - 600 009.

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7. Assistant Commissioner (ST), Vallvarkottam,
Zone-VI, M.B.M, M. Phil, Station No. 1,
6th Floor, P.A.P.J.M. Annex Building,
Greams Road, Chennai-600006.

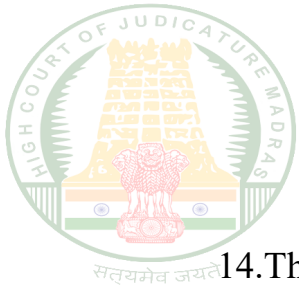
8.The Deputy State Tax Officer – I,
Valluvarkottam Assessment Circle,
Station: No.10, Palaniappa Maligai,
4th Floor, Greams Road, Chennai – 600006.

9.Assistant Commissioner (ST)
Kilpauk Circle
F-50, 1st Avenue, 3rd Floor,
Anna Nagar East, Chennai - 600102

12. Deputy State Tax Officer – II,
Arumbakkam Assessment Circle.

13. The Superintendent of CGST
and Central Excise
Egmore Range - II, Egmore
Division of GST and
Central Excise, Chennai North
Commissionerate,
First Floor, Newry Towers, Plot
No.2054, I Block,
II Avenue, 12th Main Road, Anna
Nagar,
Chennai - 600 040.

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14. The Central Board of Indirect
Taxes and Customs

Department of Revenue, Ministry
of Finance, Represented by its
Chairman
North Block, New Delhi - 110 001.

15. Deputy State Tax Officer – 1,
Anupparpalayam Assessment Circle, Tiruppur – 1,
No.16, Emperor Building, Ground Floor,
Indira Nagar 1st Street, Avinashi Road,
Tiruppur - 641 603, Tamilnadu.

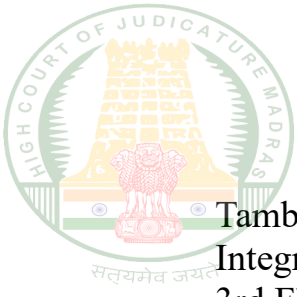
16. The State Tax Officer,
O/o The Commercial Tax Officer, Tindivanam Assessment Circle,
Villupuram Zone, Cuddalore Division, Cuddalore, Tamil Nadu.

17. The State Tax Officer,
O/o. The Commercial Tax Officer, Kumarapalayam Circle,
Namakkal, Salem,
Tamilnadu.

18. The Branch Manager,
State Bank of India,
226, Salem Main Road,
Kumarapalayam - 638 183

20. Assistant Commissioner (ST) (FAC)

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Tambaram Assessment Circle,
Integrated Commercial Taxes Department Building
3rd Floor, Room No.336, Nandanam,
Chennai- 600 035.

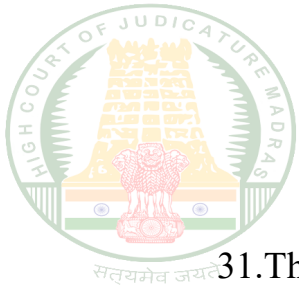
21. Superintendent of CGST & Central Excise,
Pallipalayam Range,
81, Bharathi Nagar, Soolai, Erode – 638004.

22. The Assistant Commissioner (ST)(FAC),
Kancheepuram Rural Assessment Circle,
CT Building, 1st Floor, Collectorate Campus,
Kancheepuram – 631 501.

24. The Assistant Commissioner (ST) (FAC),
Group – XIV, Intelligence - I,
PAPJM Building, No.1, Greaves Road,
2nd Floor, Chennai-600 006.

30. The Assistant Commissioner of GST & Central Excise,
Ponneri Division,
Office of the Chennai outer Commissionerate,
Room 40, A1, 100 feet road, Mogappair, Chennai - 600037.

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W.P.Nos.17184 of 2024 etc., batch

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31. The Superintendent of GST and Central Excise,
Madhavaram Outer Range,
Room No.40, A1, 100,
TNHB Complex,
Mogappair,
Chennai – 600037.

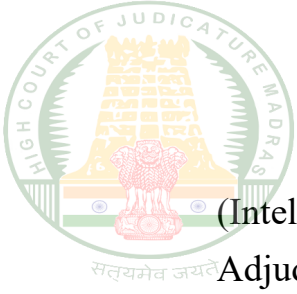
34. The Assistant Commissioner (ST)(FAC),
Intelligence-I, Room No.241,
2nd Floor, No.1, PAPJM Buildings,
Greens Road, Chennai - 600 006.

35. The State Tax Officer (ST),
Group-X, Intelligence I,
Office of the Joint Commissioner (ST),
Intelligence-I, No.1, 4th Floor,
PAPJM Buildings, Greens Road,
Thousand Lights, Chennai-600 006.

36. The Assistant Commissioner (ST),
Amaindakarai Assessment Circle,
3rd Floor, PAPJM Building,
Greens Road, Chennai 600 006.

37. The Branch Manager,
Federal Bank, C-18, TNHB Complex,
2nd Avenue, Anna Nagar, Chennai - 600040.

38. Deputy State Tax Officer
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W.P.Nos.17184 of 2024 etc., batch

(Intelligence),

Adjudication & Legal Wing,
3/47, Sapthagiri Complex,
Thorapalli Agraharam Village,
Adjacent to Ashok Leyland Unit
-II,
Gandhi Nagar, Hosur Tk,
Krishnagiri Dt., Tamil Nadu - 635
109.

39.Union of India

(Rep. by the Ministry of Finance),
Raj Path Marg, “E” Block,
Central Secretariat,
New Delhi - 110 011.

40. State of Tamil Nadu,

(Rep. by its Secretary),
Commercial Taxes Department,
Fort St. George,
Chennai - 600 009.

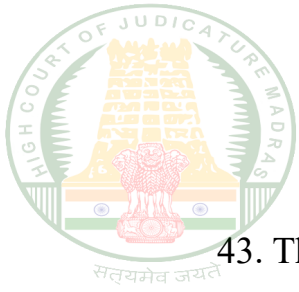
41. State Tax Officer,

Alandur Assessment Circle,
Room No.352, 3rd Floor,
Integrated Building for Commercial Taxes
& Registration Departments (South Tower), Nandanam,
Chennai - 035.

42.State Tax Officer,

Avadi Assessment Circle
Survey No.1275/3, Integrated Commercial
Taxes Building, (Tiruvallur Division),
1st Floor, Room No. 122, Elephant gate Bridge Road, Vepery, Chennai -
600 003.

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W.P.Nos.17184 of 2024 etc., batch

43. The Assistant Commissioner (ST) (FAC),

Intelligence I,

Room No.241, 2nd Floor, No.1, PAPJM Building, Greams Road,
Chennai -600 006.

44.The State of Tamil Nadu,

Represented by Secretary to Government

Commercial Taxes and Registration (B1) Department Fort St. George,
Chennai 600 009.

45. Assistant Commissioner (State Tax) (FAC)

Peelamedu South Circle

Coimbatore III

TamilNadu – 641004.

46.Assistant Commissioner (State Tax) (FAC)

Avinashi Road Circle,

C.T. Buildings, Dr. Balasundaram Road, Coimbatore

Tamil Nadu- 641018

47. The Assistant Commissioner (ST),

Adyar Assessment Circle,

2nd Floor, Room No.215,

The Integrated Building for Commercial Taxes

& Registration Department, (South Tower), Nandanam, Chennai- 035.

48. The Assistant Commissioner (S.T),

Villivakkam Assessment Circle,

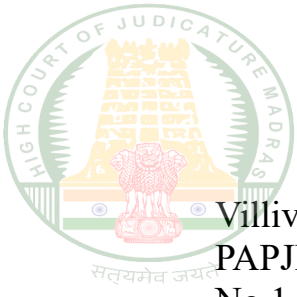
PAPJM Annexue Building, 2nd Floor,

No.1, Greams Road,

Chennai- 600 006.

49.The Commercial Tax Officer,

369/390



W.P.Nos.17184 of 2024 etc., batch

Villivakkam Assessment Circle,
PAPJM Annexure Building, 2nd Floor,
No.1, Greams Road, Chennai-600 006.

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50. The Deputy Commissioner (Appeal), GST Appeal,
Integrated Building for Commercial Taxes
and Registration Department, (South Tower),
Nandanam, Chennai – 35.

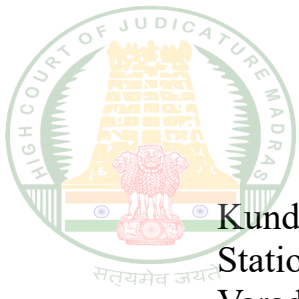
51. The State Tax Officer,
Alandur Assessment Circle, Commercial Taxes Department,
Room No.352, 3rd Floor,
Integrated Building for Commercial Taxes
and Registration Department, (South Tower),
Nandanam, Chennai-35

52. M/s. Axis Bank,
T. Nagar Branch,
Mr. Krishna Dass,
113, GN Chetty Road,
T. Nagar, Chennai- 600 017.

53. Assistant Commissioner (ST)
Ponneri Assessment Circle,
Integrated Commercial Taxes Building (North) Division,
First Floor, Room No. 106, No 32, Elephant Gae Bridge Road, Vepery,
Chennai -600 003.

54. The Assistant Commissioner (ST)(FAC),
Hosur (South -I),
Krishnagiri.

55. Commercial Tax Officer
370/390



W.P.Nos.17184 of 2024 etc., batch

Kundrathur Assessment Circle

Station: No. 4/109, 1st Floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai - 600 123.

57. The State Tax Officer,

Office of the Commercial Tax Officer, Gudalur Assessment Circle,
The Nilgiris Coimbatore,
Tamil Nadu.

59. The Assistant Commissioner, (ST) (FAC)

Thiruvottiyur Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road, Vepery,
Chennai - 600003.

60. Deputy Commissioner (GST Appeal), Chennai- I,

Room No.230, Second Floor,
Commercial Tax Office Campus Main Building,
No.1, Greams Road, Thousand Lights,
Chennai 600 006..

61. The Deputy State Tax Officer - 1,

Ekkatuthangal Assessment Circle,
571, Integrated Commercial Taxes
and Registration Department (South Tower), Room No.306, 3rd Floor,
Nandanam
Chennai - 600 035.

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W.P.Nos.17184 of 2024 etc., batch

62. The State Tax Officer

Office of the Commercial Tax Officer, Sathyamangalam,
Erode, Tamilnadu.

WEB COPY

63. The Assistant Commissioner,
Thiruverkadu Assessment Circle,
Poonamallee, Kancheepuram,
Tamil Nadu.

64. Deputy Commissioner (ST), GST Office,
Thiruverkadu Assessment Circle,
Poonamallee Zone, Varadharajapuram,
Chennai 600123.

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

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

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W.P.Nos.17184 of 2024 etc., batch

71. Central Board of Indirect Taxes & Customs

Represented by its Director
(CBIC) North Block, New Delhi - 110 001.

72. The State of Tamil Nadu

Represented by its Secretary to
Government Commercial Taxes and
Registration B1 Department
Secretariat, Fort St George,
Chennai - 600 009.

73. Principal Secretary/

Commissioner of Commercial Taxes
Commercial Taxes Department
Ezhiligam, Chepauk, Chennai - 600 005.

74. The Assistant Commissioner (ST),

Thirukazhukundram Assessment Circle,
No.42, Wahab Nagar,
Thirukazhukundram - 603 109.

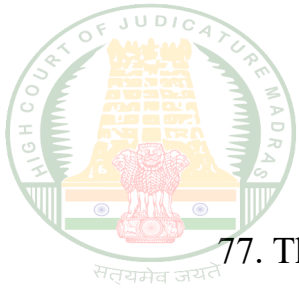
75. The Assistant Commissioner (ST),

Thirukazhukundram Assessment Circle,
No.42, Wahab Nagar,
Thirukazhukundram - 603 109.

76. The Deputy State Tax Officer – 1,

Trichy Road Circle,
Coimbatore 18.

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W.P.Nos.17184 of 2024 etc., batch

77. The Union of India,

Represented by the Secretary,
Department of Revenue,
Ministry of Finance,
No.137, North Block,
New Delhi - 110 001.

78.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 - 110001.

79.Central Board of Indirect Taxes
and Customs,

Represented by its Chairman,
North Block, New Delhi - 110001.

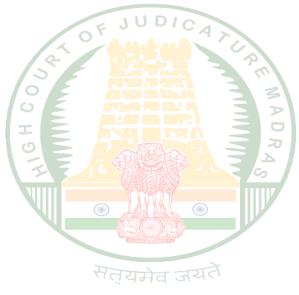
80.The State of Tamil Nadu

Represented by its Secretary to
Government
Commercial Taxes and Registration
Department
Secretariat, Fort St. George,
Chennai - 600 009.

81.The Deputy Commissioner
(ST)- II,

Large Tax Payer's Unit, South
Tower,
Integrated Commercial Tax
Building,
Nandanam, Chennai- 600035.

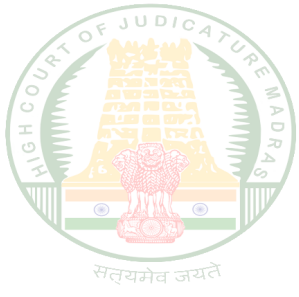
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W.P.Nos.17184 of 2024 etc., batch

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82. The Assistant Commissioner (ST),
Thirukazhukundram Assessment Circle,
No.42, Wahab Nagar,
Thirukazhukundram - 603 109.



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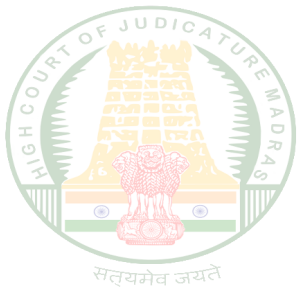
W.P.Nos.17184 of 2024 etc., batch
MOHAMMED SHAFFIQ, J.

spp/mka/kmm

W.P. No.17184 of 2024 etc., batch

12.06.2025

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W.P.Nos.17184 of 2024 etc., batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 14.07.2025

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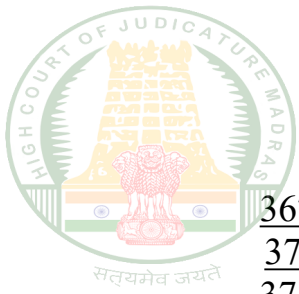
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THE HONOURABLE MR JUSTICE MOHAMMED SHAFFIQ

W.P.Nos.17184, 22511, 22516, 34667, 36344, 36347, 36599, 36604, 36611, 36872, 36876, 37543, 37546, 37551, 1505, 15584, 15621, 1497, 1514, 6472, 6476, 6485, 9899, 9906, 9904, 12122, 12289, 12293, 12351, 12567, 13311, 13317, 17397, 18677, 18803, 19886, 20107, 20370, 22028, 8640, 8645, 8650, 23081, 24082, 24084, 24186, 24190, 24355, 24716, 25516, 26065, 26073, 28509, 29273, 29276, 29709, 29704, 29729, 30646, 30653, 30655, 30657, 30906, 31395, 31397, 31396, 32236, 32807, 32845, 33104, 33392, 33451, 33456, 33459, 33578, 33729, 33752, 33756, 33824, 33828, 33877, 33880, 33885, 34203, 34243, 34271, 34532, 34558, 34561, 34823, 34884, 34887, 34963, 35108, 35173, 35430, 35626, 35650, 35779, 35857, 35907, 36169, 36172, 36176, 36602, 36605, 36699, 36704, 36999, 37035, 37042, 37048, 37056, 33112, 37059, 37085, 37331, 37490, 37495, 37498, 37501, 37607, 37688, 37693, 37838, 38092, 38094, 38204, 38218, 38226, 38232, 38338, 38341, 38342, 38360, 38364, 38608, 38930, 38944, 38947, 38940, 38943, 38977, 38998, 39004, 39058, 39260, 39270, 39282, 39333, 39338, 39342, 39396, 39489, 39492, 39495, 39500, 39502, 39503, 39504, 39507, 39773, 39775, 39781, 39787, 39790, 39793, 39776, 39778, 39782, 39784, 39785, 39779, 39780, 39976 & 40064 of 2024

and

W.M.P. Nos.21218, 37603, 39226, 39489, 39480, 39477, 39470, 39488, 39472, 39837, 39839, 40583, 40586, 40587, 40594, 40591, 40593, 16980, 1513, 1515, 1517, 16979, 17013, 1522, 1528, 1532, 16977, 2895, 2876, 7210, 7190, 7193, 7211, 7191, 7194, 7730, 10913, 10918, 10919, 10908, 13387, 13464, 13218, 13390, 13398, 13721, 13465, 13720, 14464, 14469, 14466, 19165, 19166, 20480, 20635, 21761, 21763, 22008, 22292, 24006, 9653, 9626, 25185, 25183, 26331, 26330, 26332, 26333, 26449, 26454, 26614, 27031, 27034, 27882, 27883, 28481, 28478, 31082, 31923, 31927, 32363, 32364, 32391, 32395, 36180, 33261, 33262, 33270, 33271, 36179, 34072, 34077, 34075, 35021, 35638, 41554, 35637, 35678, 35675, 35858, 36177, 36178, 36236, 36232, 36234, 36238, 36369, 36371, 36526, 36546, 36549, 36555, 36642, 36643, 36648, 36649, 36690, 36695, 36696, 36697, 36699, 377/390



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43279, 43340, 43339 of 2024

and

W.P.Nos. 34065, 34073, 34074, 35455, 35463, 35458 of 2023

and

W.M.P.No.35436, 35431, 35435, 35429, 35436, 35427 of 2023

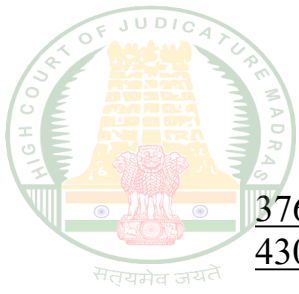
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of 2025

and

W.M.P.Nos. 117, 115, 177, 179, 185, 184, 186, 187, 210, 212, 215, 217,
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W.P.Nos.17184 of 2024 etc., batch

3760, 3829, 3830, 3959, 3960, 4321, 4323, 4713, 4714, 4179, 4180,
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5040, 5041, 5074, 5075 of 2025

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and

W.P.(MD).Nos.1116, 1918, 1919, 12870, 16409, 5687, 1644, 1645, 1646,
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and

W.M.P.(MD) Nos. 11442, 14223, 5381, 1927, 1143, 1142, 11441, 5382,
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and

W.P.(MD)Nos.510, 625, 1366, 1369, 1370, 1367, 1368 & 1517 of 2025

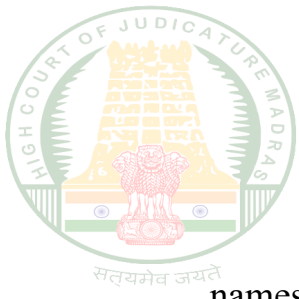
and

W.M.P.(MD)Nos.363, 364, 415, 416, 940, 941, 948, 949, 955, 958, 982,
983, 989, 991, 1094, 1095 of 2025

ORDER

MOHAMMED SHAFFIQ, J.

The above cases are listed under the caption '**for being mentioned**'
at the instance of the learned counsel on either side.



W.P.Nos.17184 of 2024 etc., batch

2. It is pointed out by the learned counsel on either side that the

names of some of the counsel for the parties have been omitted to be mentioned in the appearance column of order dated 12.06.2025.

3. The learned Special Government Pleader, Mr.Harsha Raj, would submit that though may not have any bearing on the outcome of the writ petitions, to ensure certainty and clarity, this Court may clarify the position relating to Circular dated 20.07.2021. The above request is accepted as it would not cause any prejudice, more importantly, counsel appearing on behalf of petitioners consented to the clarification being made. He would state that Circular dated 20.07.2021 would have no bearing on the issues raised and decided in this batch of writ petitions for the following reasons viz.,

(i) Order of the Supreme Court dated 10.01.2022 which is relied upon in the judgment is subsequent to the circular dated 20.07.2021.

(ii) Any Circular contrary to the Supreme Court cannot be sustained as held in the case of *Commissioner of Central Excise, Bolpur v. Ratan Melting & Wire Industries*, reported in (2008) 13 SCC 1.

(iii) In any view though Circular itself came to be issued on the basis of Notifications under Section 168A of CGST Act, which has been 380/390



W.P.Nos.17184 of 2024 etc., batch

found to be invalid thus the above Circular may have no bearing on the outcome of the present writ petitions.

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4. Registry is directed to carryout the following changes in the appearance portion of the order dated 12.06.2025:

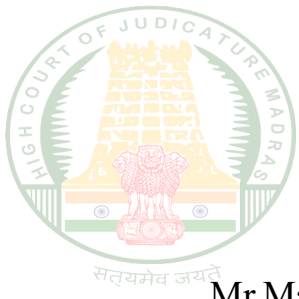
a) To make the following additions immediately above the title “Common Order” :

i) Mr.Haja Nazarudeen, Additional Advocate General assisted by Mr.Harsha Raj, Special Government Pleader, Ms.Amrita Dinakaran Government Advocate, Mr.Prashanth Kiran, Government Advocate appeared for State in all Writ petitions.

ii) Mr.S.Muralidhar, Senior Advocate assisted by Mr.N.Sriprakash and Mr.N.Murali for petitioners in W.P.Nos.34065, 34073 and 34074 of 2023.

iii) Mr.ARL.Sundaresan, Additional Solicitor General assisted by Mr. Rajnish Pathiyil, Senior Standing Counsel for R1 to R3, R6 and R7 in W.P.Nos.34065, 34073 and 34074 of 2023.

b) To substitute the name of the following counsel against the corresponding writ petitions in the appearance table:
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W.P.Nos.17184 of 2024 etc., batch

i) Mr.Sujit Ghosh, Senior Advocate assisted by Mr.A.K.Rajaraman,

Mr.Mannat Waraich and M/s.Jaya Rishi appeared for petitioners in W.P.Nos.33877 and 33880 of 2024.

ii) Mr.R.P.Pragadish, Senior Standing Counsel, appeared for respondent in W.P.No.33112 of 2024.

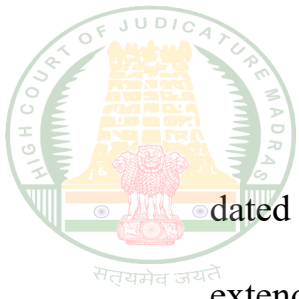
iii) Mr.S.R.Sundar, Senior Standing Counsel appeared for R1 and Mr.T.Ravi Kumar, Standing Counsel for R2 in W.P.Nos.8645 and 8650 of 2024.

5. Following shall be added as S.No. (g) in Para-10 (ii) to the said order :-

g) (i) Needless to state that any circular contrary to the orders of the Supreme Court would not be binding. Law laid down by the Supreme Court is the law of the land and will prevail over circulars of the Board. So giving effect to a circular of the State or Central Government in preference to precedent of High Court or Supreme Court, held, is not appropriate.¹⁴

(ii) Moreover, Circular dated 20.07.2021 is prior to the order

¹⁴. Commissioner of Central Excise, Bolpur v. Ratan Melting & Wire Industries, reported in (2008) 13 SCC 1 382/390



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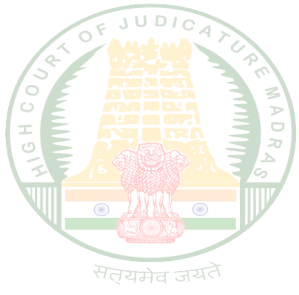
W.P.Nos.17184 of 2024 etc., batch
dated 10.01.2022 of the Supreme Court excluding the timelines and also extending the limitation. In view thereof the above circular is not relevant nor have any bearing on the reasoning nor conclusion arrived at by this Court.

(iii) In any view, Circular itself came to be issued on the basis of impugned Notifications under Section 168A of CGST Act, the impugned notifications itself having been found to be invalid, the above Circular loses relevance.

6. Except the above modification, all other paragraphs made in the earlier order dated 12.06.2025 shall remain intact. Registry is directed to carry out the above corrections and issue the corrected order copy to the parties forthwith.

14.07.2025

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W.P.Nos.17184 of 2024 etc., batch
MOHAMMED SHAFFIQ, J.

spp

W.P. No.17184 of 2024 etc., batch

14.07.2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 05.11.2025

384/390



W.P.Nos.17184 of 2024 etc., batch

CORAM

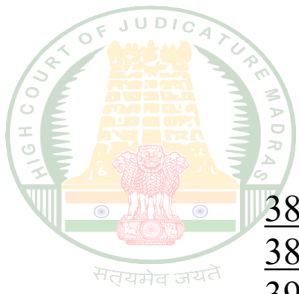
THE HONOURABLE MR JUSTICE MOHAMMED SHAFFIQ

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W.P.Nos.17184, 22511, 22516, 34667, 36344, 36347, 36599, 36604, 36611, 36872, 36876, 37543, 37546, 37551, 1505, 15584, 15621, 1497, 1514, 6472, 6476, 6485, 9899, 9906, 9904, 12122, 12289, 12293, 12351, 12567, 13311, 13317, 17397, 18677, 18803, 19886, 20107, 20370, 22028, 8640, 8645, 8650, 23081, 24082, 24084, 24186, 24190, 24355, 24716, 25516, 26065, 26073, 28509, 29273, 29276, 29709, 29704, 29729, 30646, 30653, 30655, 30657, 30906, 31395, 31397, 31396, 32236, 32807, 32845, 33104, 33392, 33451, 33456, 33459, 33578, 33729, 33752, 33756, 33824, 33828, 33877, 33880, 33885, 34203, 34243, 34271, 34532, 34558, 34561, 34823, 34884, 34887, 34963, 35108, 35173, 35430, 35626, 35650, 35779, 35857, 35907, 36169, 36172, 36176, 36602, 36605, 36699, 36704, 36999, 37035, 37042, 37048, 37056, 33112, 37059, 37085, 37331, 37490, 37495, 37498, 37501, 37607, 37688, 37693, 37838, 38092, 38094, 38204, 38218, 38226, 38232, 38338, 38341, 38342, 38360, 38364, 38608, 38930, 38944, 38947, 38940, 38943, 38977, 38998, 39004, 39058, 39260, 39270, 39282, 39333, 39338, 39342, 39396, 39489, 39492, 39495, 39500, 39502, 39503, 39504, 39507, 39773, 39775, 39781, 39787, 39790, 39793, 39776, 39778, 39782, 39784, 39785, 39779, 39780, 39976 & 40064 of 2024

and

W.M.P. Nos.21218, 37603, 39226, 39489, 39480, 39477, 39470, 39488, 39472, 39837, 39839, 40583, 40586, 40587, 40594, 40591, 40593, 16980, 1513, 1515, 1517, 16979, 17013, 1522, 1528, 1532, 16977, 2895, 2876, 7210, 7190, 7193, 7211, 7191, 7194, 7730, 10913, 10918, 10919, 10908, 13387, 13464, 13218, 13390, 13398, 13721, 13465, 13720, 14464, 14469, 14466, 19165, 19166, 20480, 20635, 21761, 21763, 22008, 22292, 24006, 9653, 9626, 25185, 25183, 26331, 26330, 26332, 26333, 26449, 26454, 26614, 27031, 27034, 27882, 27883, 28481, 28478, 31082, 31923, 31927, 32363, 32364, 32391, 32395, 36180, 33261, 33262, 33270, 33271, 36179, 34072, 34077, 34075, 35021, 35638, 41554, 35637, 35678, 35675, 35858, 36177, 36178, 36236, 36232, 36234, 36238, 36369, 36371, 36526, 36546, 36549, 36555, 36642, 36643, 36648, 36649, 36690, 36695, 36696, 36697, 36699, 36702, 36692, 36705, 36706, 37031, 37030, 37088, 37086, 37087, 37122, 37121, 37432, 37433, 37469, 37470, 37472, 37771, 37768, 37820, 37818, 37816, 37922, 37925, 38035, 38037, 38083, 38080,



W.P.Nos.17184 of 2024 etc., batch

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39476, 39479, 39481, 39475, 39604, 39605, 39600, 39599, 39964,
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43077, 43081, 43089, 43079, 43074, 43082, 43090, 43091, 43280,
43279, 43340, 43339 of 2024

and

W.P.Nos. 34065, 34073, 34074, 35455, 35463, 35458 of 2023

and

W.M.P.No.35436, 35431, 35435, 35429, 35436, 35427 of 2023

and

W.P.Nos. 94, 173, 177, 178, 196, 198, 200, 207, 210, 372, 970, 1221,
1224, 1297, 1324, 1396, 1401, 1404, 1720, 1730, 1736, 1922, 1927,
1974, 1984, 1982, 2031, 2037, 2034, 2035, 2041, 2078, 2229, 2350,
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3577, 3766, 3883, 3886, 3905, 3942, 4223, 4443, 4510, 4515, 4519, 4558
of 2025

and

W.M.P.Nos. 117, 115, 177, 179, 185, 184, 186, 187, 210, 212, 215, 217,
228, 230, 231, 227, 423, 418, 420, 1193, 1191, 1467, 1468, 1469, 1471,
1546, 1543, 1577, 1579, 1645, 1640, 1644, 1647, 1638, 1648, 1969,
1970, 1984, 1981, 2197, 2195, 2203, 2204, 2574, 2573, 2672, 2722,
2721, 2910, 2912, 2309, 2310, 2319, 2316, 2375, 2377, 2367, 2369,
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4301, 4303, 4305, 4373, 4955, 5024, 5026, 5030, 5031, 5036, 5039,
5040, 5041, 5074, 5075 of 2025



W.P.Nos.17184 of 2024 etc., batch

and

W.P.(MD).Nos.1116, 1918, 1919, 12870, 16409, 5687, 1644, 1645, 1646, 5280, 6155, 7311, 6967, 7320, 7485, 7729, 7730, 7734, 7735, 7736, 7874, 9598, 9599, 10048, 10049, 10628, 10674, 11930, 12505, 15016, 16073, 16541, 16715, 23146, 23643, 23652, 23653, 24685, 25442, 26353, 25639, 25932, 25970, 26218, 26219, 26220, 27295, 27634, 27632, 27635, 28242, 29198, 29952, 29951, 30180, 30276, 30277, 30312, 30487, 31166, 31459 of 2024

and

W.M.P.(MD) Nos. 11442, 14223, 5381, 1927, 1143, 1142, 11441, 5382, 1928, 19737, 19734, 1683, 1682, 1686, 1687, 1688, 1681, 1685, 19736, 1684, 5062, 5063, 5775, 6736, 6729, 6491, 6737, 6490, 6728, 6874, 6870, 7070, 7071, 7074, 7073, 7076, 7081, 7079, 7082, 7077, 7084, 7165, 7167, 8698, 8727, 8728, 9084, 9085, 9086, 9511, 9512, 9550, 9553, 10628, 11163, 11165, 11166, 13180, 13181, 13963, 13965, 14323, 14324, 14465, 14466, 19616, 19617, 20023, 20021, 20059, 20061, 20029, 20030, 21011, 21010, 21744, 22331, 22332, 21742, 21592, 21593, 21999, 21998, 22032, 22034, 22223, 22224, 22225, 22220, 22221, 22222, 23451, 23452, 23455, 23456, 23953, 23954, 24699, 24700, 25230, 25235, 25231, 25234, 30180, 25399, 25398, 25477, 25470, 25476, 25469, 25497, 25499, 25620, 25621, 26133, 26134, 26340, 26339, 23115, 23117, 23158, 23163 of 2024

and

W.P.(MD)Nos.510, 625, 1366, 1369, 1370, 1367, 1368 & 1517 of 2025

and

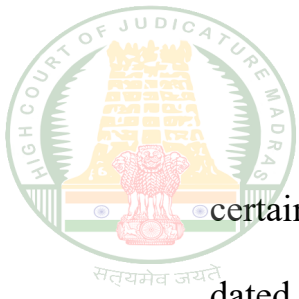
W.M.P.(MD)Nos.363, 364, 415, 416, 940, 941, 948, 949, 955, 958, 982, 983, 989, 991, 1094, 1095 of 2025

ORDER

MOHAMMED SHAFFIQ, J.

The above cases are listed under the caption '**for being mentioned**' at the instance of the learned counsel on either side.

2. Mr. N.Murali, learned counsel for the petitioner, pointed out

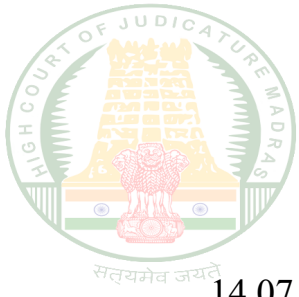


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W.P.Nos.17184 of 2024 etc., batch
certain clerical errors in the table contained in paragraph 9.69 of the order dated 12.06.2025, that require correction. The learned counsel for the respondents raised no serious objection to this.

3. In view of the above submission, the table at paragraph 9.69 of the order in W.P.No.17184 of 2024 dated 12.06.2025, is substituted with the following table:

S.No.	Financial Year	Actual/ Original due date for filing Annual return u/s 44(1)	Due date extended in exercise of power u/s 44 of CGST Act through Notifications	Period of limitation u/s 73(10) of CGST Act	Extended time limit u/s 73(10) for issuance of order u/s.73(9) in exercise of power u/s.168A of CGST Act (upto)	Limitation u/s 73(10) after exclusion of period 15.3.2020 to 28.2.2022 as per order dated 10.1.2022 of SC
1.	2017-18	31.12.2018	05.02.2020 07.02.2020 (Notification 06/2020)	05.02.2023	31.12.2023 (Not.9/2023)	21.01.2025 ADDING 715 DAYS
2.	2018-19	31.12.2019	31.12.2020 (Not.80/2020)	31.12.2023	30.04.2024 (Not.56/2023)	27.02.2025 ADDING 424 DAYS
3.	2019-20	31.12.2020	31.03.2021 (Not.04/2021)	31.03.2024	31.08.2024 (Not.56/2023)	28.02.2025 ADDING 334 DAYS



W.P.Nos.17184 of 2024 etc., batch

4. Except the above modification in this order and the order dated

14.07.2025, all other paragraphs made in the earlier order dated

12.06.2025, shall remain intact. Registry is directed to carry out the above

corrections and issue corrected order copy to the parties within a period

of one week from the date of uploading of order copy.

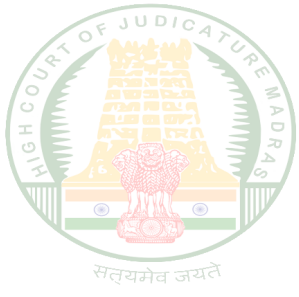
05.11.2025

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MOHAMMED SHAFFIQ, J.

spp

W.P. No.17184 of 2024 etc., batch



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W.P.Nos.17184 of 2024 etc., batch

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