IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32399 of 2025
& W.M.P.Nos.36315 & 36317 of 2025

Tvl Rainbow Stones Pvt Ltd
Rep by its Authorised signatory
Sy no. 227 2M1, 296 1A1 ,296 2A1 297 2A,
Koneripalii - Post, Nallaganakothapalli
Village, Krishnagiri, Tamin Nadu

... Petitioner

Vs.

The Assistant Commissioner
Hosur North Ii Hosur

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for Respondent Order dated 24.03.2025 with Ref. No. ZD330325188641D and quash the same

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.C.Harsha Raj, SGP

ORDER

This writ petition has been filed against the impugned order dated 24.03.2025 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the stage of admission itself.

3. The learned counsel for the petitioner would submit that in this case, initially an assessment order was passed by the respondent on 31.12.2023. Thereafter, vide order dated 26.02.2024, this Court had set aside the aforesaid assessment order and directed the respondents to pass a fresh order within a period of 2 months from the date of receipt of copy of that order. However, without complying the said direction, the respondent had belatedly passed the impugned order after a period of 13 months, which is contrary to the order passed by this Court. Hence, this petition has been filed.

4. In reply, the learned Special Government Pleader appearing for

the respondents would submit that in terms of provisions of Section 75(3) of the Act, subsequent to setting aside of the original order, the fresh order has to be passed by the respondent within a period of 2 years. When such being the case, the respondent herein had passed the impugned order after a period of 13 months, which is well within the statutory time limit fixed in the aforesaid provisions of GST Act. Hence, he would submit that there is no error on the part of the respondent and thus, prays for dismissal of this petition.

5. Heard the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondent and also perused the entire materials available on record.

6. In the case on hand, initially the assessment order was passed by the respondent on 31.12.2023, against which, the writ petition in WP.No.4510 of 2024 came to be filed by the petitioner. The said petition was disposed of vide order dated 26.02.2024, wherein this Court had set aside the assessment order and fixed the time limit of 2 months to the respondents to pass a fresh order. However, today, the respondents had

referred the provisions of Section 75(3) of the GST Act, wherein it has been stated as follows:

> *"75(3) Where any order is required to be issued in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a court, such order shall be issued within two years from the date of communication of the said direction."*

7. A perusal of the above provision makes it clear that when any order is required to be issued in pursuance of the direction of the any Appellate Authority, the same shall be issued within two years from the date of communication of the said direction. The aforesaid aspect was not brought to the knowledge of this Court while passing the aforesaid order dated 26.02.2024.

8. When the Law mandates a statutory time limit of 2 years for passing orders afresh, the Court cannot reduce the same. In this case, the respondent had passed the impugned order after a period of 13 months, which is well before the statutory time limit fixed in terms of Section 75(3) of the GST Act. When such being the case, this Court does not find

any fault of the part of the respondent in passing the impugned order. Therefore, this Court is inclined to dismiss the present petition.

9. Accordingly, this writ petition is dismissed. No cost. Consequently, the connected miscellaneous petitions are also closed.

28.08.2025

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

To

The Assistant Commissioner
Hosur North Ii Hosur

KRISHNAN RAMASAMY.J.,

nsa

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