



WEB COPY



W.P. No. 35690 of 20__

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 35690 of 2025

and

W.M.P. Nos. 39936 and 39938 of 2025

Anjaneya Naicker Ramamurthy

...Petitioner

Versus

1.The State Tax Officer,
T. Nagar Central – III,
Chennai, Tamil Nadu.

2.The Deputy Commissioner (ST)(FAC)
Central – III, PAPJM Building,
3rd Floor, Greams Road,
Egmore, Chennai – 600 006.

...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records on the file of the 1st respondent in order passed under Section 73 of the Act dated 18.07.2024 having Ref. No.ZD330724216331T GSTIN:33ADDPR9196C2ZC for tax period April 2019 – March 2020 passed by the 1st respondent and quash the same as illegal, arbitrary and in violation of principles of natural justice.



WEB COPY



W.P. No. 35690 of 20__

For Petitioner : Ms. S. Sonali Kothari
for Mr. SP. Chidambaram

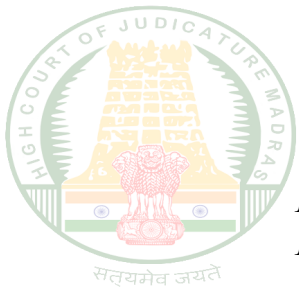
For Respondents : Mrs. P. Selvi,
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 18.07.2024 which preceded a notice in DRC-01 dated 04.03.2023. The Petitioner has also not responded to the above notice and thus, has suffered impugned order.

3. The impugned order is not sought to be assailed on the ground that the notice that was issued to the Petitioner was contrary to the scheme of Section 168A of the respective GST Enactments, as a notifications issued hereunder: -



Notification No.09/2023-Central Tax
Notification No.56/2023-Central Tax

WEB COPY

4. It is noticed that this Court has already quashed the notifications issued by the Central Tax under Section 168A of the respective GST Enactments in its order dated 12.06.2025 in ***Tata Play Ltd., Vs. Union of India***. The Operative Portion of the order reads as under: -

“10. Conclusion:

i) *The authorities under the CGST Act shall have the benefit of exclusion of the period 15.03.2020 to 28.02.2022, while reckoning limitation under sub section (2) and (10) to Section 73 of CGST Act, in terms of the of the Supreme Court dated 10.01.2022 passed under Article 142 of the Constitution.*

ii) *Notification Nos.9 and 56 of 2023 stands vitiated and illegal for the following reasons:*

a) *It results in diminishing / curtailing the limitation which was otherwise available in view of the order of the Hon'ble Supreme Court under 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*



WEB COPY



W.P. No. 35690 of 20__

recommendation made without examining relevant materials discussed supra and thus stands vitiated.

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

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

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

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

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

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

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



W.P. No. 35690 of 20__

Under similar circumstances, the Court has quashed the proceedings and remitted the case back to the Respondents to pass a fresh order.

WEB COPY

5. Taking note of the above decision of the Court in ***Tata Play Ltd., vs. Union of India***, I see no reason to take a different stand of the facts and circumstances of the case.

6. Accordingly, this Writ Petition stands disposed of, by quashing the impugned order dated 18.07.2024 and the case is remanded back to the Respondents to pass a fresh order.

7. While passing the order, the Respondents shall take note of the decision of this Court in ***Tata Play Ltd., vs. Union of India*** or any other orders that may have been passed by the division bench. Since the impugned order stands quashed, the order of attachment shall stand raised.

Consequently, connected miscellaneous petitions are closed. No costs.

18.09.2025

Index : Yes/No
Neutral Citation : Yes/No
AT



WEB COPY



W.P. No. 35690 of 20_

C.SARAVANAN, J.

AT

To

- 1.The State Tax Officer,
T. Nagar Central – III,
Chennai, Tamil Nadu.
- 2.The Deputy Commissioner (ST)(FAC)
Central – III, PAPJM Building,
3rd Floor, Greams Road,
Egmore, Chennai – 600 006.

W.P. No. 35690 of 2025 and
W.M.P. Nos. 39936 and 39938 of 2025

18.09.2025