BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.08.2025

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)Nos.12381, 19047, 20595, 24422, 25191 to 25193, 21809, 29303 and 31088 of 2024 and 6789, 10993, 15430, 15562, 16013, 16097, 16197, 16198, 2453, 17563, 17564, 17760 and 18602 of 2025
and
W.M.P(MD)Nos.10963, 10965, 16119, 16120, 17463, 17464, 20744, 21401, 21402, 21405, 21408, 21403, 21404, 18442, 24745 and 26087 of 2024 and 5069, 5070, 8196 ,8197, 11661, 11663, 11769, 11771, 12106, 12108, 12191, 12193, 12284, 12285, 12293, 12295, 1728, 6287, 13406, 13407, 13414, 13415, 13575, 13576, 14258 and 14259 of 2025

W.P(MD)No.12381 of 2024:

M/s. Ucube Impex,
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.

1.The Deputy Commissioner of State Taxes (GST Appeals),
Dr.Thangaraj Salai,
K.K.Nagar, Madurai - 625 020.

2.The State Tax Officer 3 (Intelligence),
Office of the Joint Commissioner (State Tax Intelligence),
Dr.Thangaraj Salai,
K.K.Nagar, Madurai - 625 020. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of Certiorarified Mandamus**, calling for the records pertaining to the impugned order passed by the 2nd respondent in GSTIN-33AAEFU1667M1ZV/19-20, dated 05.03.2024, 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/19-20, dated 05.03.2024.

For Petitioner	: Mr.R.Aravindan
For Respondents	: Mr.R.Suresh Kumar Additional Government Pleader for R1 & R2

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W.P(MD)No.19047 of 2024:

Tvl.Sri Chima Note Book Private Limited,
Represented by its Director
A.Marirajan, 51, Kamak Road,
Sivakasi - 626 124. ...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,
Represented by its Chairman,
GST Council Secretariat,
5th Floor, Tower - II,
Jeevan Bharti Building, Janpath Road,
Connaught Place, New Delhi - 110 001.

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

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

5.The Assistant Commissioner (ST),
Sivakasi - II Assessment Circle,
Sivakasi.

6.The Assistant Commissioner (ST),
Sivakasi - III Assessment Circle,
Sivakasi. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of CERTIOARARI**, 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-33AAHCS8267R1ZG/2018-19, dated 30.04.2024, 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 principle of natural justice.

For Petitioner : Mr.A.Chandrasekaran

For Respondents : Mr.Karthikeya Venkatachalapathy
for R1
Mr.R.Gowri Shankar for R2
Central Government Standing Counsel
Mr.R.Suresh Kumar
Additional Government Pleader
for R3 to R6

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W.P(MD)No.20595 of 2024:

Sree Brindha Sarees,
Rep by its Proprietor, N.S.Brindha,
0, Royal Theatre Back Side, 2nd Street,
Chinnalapatti, Dindigul - 624 301. ...Petitioner

Vs.

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

2.The Goods and Service Tax Council,
Rep. by its Chairman,
GST Council Secretariat, 5th Floor, Tower II,
Jeevan Bharti Building, Janpath Road,
Connaught Place, 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 - 600 009.

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

5.The Deputy State Tax Officer 2,
Dindigul Rural Assessment Circle, Dindigul. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the 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 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:33CQBPB8698C1ZX/2018-19, Date 25.03.2024 and consequent FORM GST DRC - 07 issued in Reference No.ZD330324164744F

Date 25.03.2024, 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 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 Act, 2017.

For Petitioner : Mr.A.Chandrasekaran

For Respondents : Mr.Karthikeya Venkatachalapathy
Senior Panel Counsel for Central Government for R1
Mr.J.K.Jayaselan
Government Advocate for R3 to R5

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W.P(MD)No.24422 of 2024:

Tvl.Vishakka Traders,
Rep. by Proprietor Nalini Shanmugaiah,
No.168-275, Kannimaramman Kovil Street,
Tenkasi - 627 811. ...Petitioner

Vs.

1.The Deputy Commissioner(ST),
GST Appeal, (Madurai and Tirunelveli),
Commercial Tax Building,
K.K.Nagar, Madurai.

2.The Assistant Commissioner (ST),
Tenkasi Assessment Circle, Tenkasi. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of CERTIORARIFIED MANDAMUS** to call for the records on the file of 1st respondent in statutory appeal order vide AP/GST/T/210/2023, dated 02.02.2024, (Date of Digital Signature) and assessment order passed by the 2nd respondent vide GSTIN:33ANNPN8888P1ZQ/2019-20, dated 25.05.2023, and quash the same as illegal as devoid of merits.

For Petitioner : Mr.Raja.Karthikeyan

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

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W.P(MD)No.25191 of 2024:

Tvl.Sigma Pressing Components,
Rep by its Partner P.Arun Pandian,
No.91/3B, Melakkal Main Road, Kochadai,
Madurai - 625 016. ...Petitioner

Vs.

1.The Assistant Commissioner (ST) (FAC),
Madurai Rural (South) Assessment Circle,
Madurai.

2.The State of Tamil Nadu,
Rep. by its Secretary to Government,
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. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the 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.09/2023-Central Tax, dated 31-03-2023, and corresponding Government order issued by the 2nd respondent in G.O.(Ms)No.41, dated 05-04-2023, and consequential impugned assessment order passed by the 1st respondent vide his order in GSTIN:33ACQFS9183G1ZJ/2017-2018, 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.

For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Mr.J.K.Jayaselan
Government Advocate
for R1 & R2
Mr.S.Ponsenthil Kumaran
Central Government Standing Counsel
for R3

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W.P(MD)No.25192 of 2024:

Tvl.Sigma Pressing Components,
Rep by its Partner P.Arun Pandian,
No.91/3B, Melakkal Main Road, Kochadai,
Madurai - 625 016. ...Petitioner

Vs.

1.The Assistant Commissioner (ST) (FAC),
Madurai Rural (South) Assessment Circle,
Madurai.

2.The State of Tamil Nadu,
Rep. by its Secretary to Government,
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. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the 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 GSTIN:33ACQFS9183G1ZJ/2018-2019, dated 30.04.2024, and quash the same as ultra-vires section 168A of the Central Goods and Services Tax Act, 2017, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Mr.J.K.Jayaselan
Government Advocate
for R1 & R2
Mr.S.Ponsenthil Kumaran
Central Government Standing Counsel
for R3

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W.P(MD)No.25193 of 2024:

Tvl.Sigma Pressing Components,
Rep. by its Partner P.Arun Pandian,
No.91/3B, Melakkal Main Road, Kochadai,
Madurai - 625 016. ...Petitioner

Vs.

1.The Deputy State Tax Officer,
Madurai Rural (South) Assessment Circle,
Madurai.

2.The State of Tamil Nadu,
Rep. by its Secretary to Government,
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. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the 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 GSTIN:33ACQFS9183G1ZJ/2019-2020, dated 20.08.2024, and quash the same as ultra-vires section 168A of the Central Goods and Services Tax Act, 2017, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Mr.J.K.Jayaselan
Government Advocate
for R1 & R2
Mr.S.Ponsenthil Kumaran
Central Government Standing Counsel
for R3

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W.P(MD)No.6789 of 2025:

M/s.Rajadurai Store,
Represented by its Proprietor, D.Balasubramanian,
GSTIN: 33BCYPB8639R1ZK,
40/235, Kalugumalai Road,
Thiruvengadam - 627 719,
Tenkasi District. ...Petitioner

Vs.

1.The Deputy State Tax Officer - 1,
Office of the Assistant Commissioner (ST)-2,
Sivakasi - 2 Assessment Circle,
Commercial Tax Buildings, NGO Colony,
Satchiyapuram, Trichy.

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 - 110 011. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the 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. 33BCYPB8639R1ZK/2019-20, dated 30.08.2024 and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act, 2017, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

For Petitioner : Mr.N.Sudalai Muthu

For Respondents : Mr.K.Govindarajan
Deputy Solicitor General of India for R3
Mr.R.Suresh Kumar
Additional Government Pleader
for R1 & R2

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W.P(MD)No.10993 of 2025:

M/s.Shree Abirami Traders,
Represented by its Proprietor S. Somasundaram,
GSTIN: 33AVKPS7454B1ZH,
No.1, 625, G.D.Naidu Street,
Thanjavur Main Road,
Ariyamangalam, Trichy. ...Petitioner

Vs.

1.The Deputy State Tax Officer(ST),
Thiruverumbur Assessment Circle, Commercial Tax Buildings,
Trichy – 620 020.

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 - 110 011. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the 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.9/2023-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 33AVKPS7454B1ZH/2019-20, dated 23.08.2024 for the assessment year 2019-20 and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act, 2017, cannot act retrospectively, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

For Petitioner : Mr.N.Sudalai Muthu

For Respondents : Mr.J.K.Jayaselan
Government Advocate for R1 & R2
Mr.B.Ponnu Pandi for R3

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W.P(MD)No.15430 of 2025:

M/s.Rooban Agencies,
Represented by its Proprietor, Aruldhas Stanly Rooban,
GSTIN: 33CXQPS7950 A2Z5, 4/52-A,
J.J.Arcaud, Market Road, Marthandam. ...Petitioner

Vs.

1.The Deputy State Tax Officer -1 (ST),
Kuzhithurai Assessment Circle, C2,
C.T. Buildings, Kuzhithurai.

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 - 110 011. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the 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 consequential assessment order passed by the 1st respondent in GSTIN

33CXQPS7950A2Z5/2018-19, dated 26.04.2024, for the assessment year 2018-19, and quash the above 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.

For Petitioner : Mr.N.Sudalai Muthu

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader
for R1 & R2
Mr.K.Govindarajan
Deputy Solicitor General of India
for R3

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W.P(MD)No.15562 of 2025:

M/s.Sri Venkateswara Agency,
Represented by its Proprietor N.Vijayendran,
GSTIN: 33AGSPV2389P1Z8,
B19/86B, Santhanam Road Tvs Nagar, Madurai. ...Petitioner

Vs.

1.The Deputy State Tax Officer (ST),
Madurai Rural (South) Assessment Circle,
Commercial Tax Buildings, Madurai.

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 - 110 011. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of Certiorari** to call for the records on the file of the 3rd respondent in notification issued in Notification No.09 of 2023, Central Tax dated 31.03.2023, along with its Notification No.56 of 2023, Central Tax dated the 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 33AGSPV2389P1Z8/2017-18, dated 11.12.2023, for the assessment year 2017-18, and quash the same as *ultra-vires* section 168 A of the Central Goods Service Tax Act 2017, cannot act retrospectively, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

For Petitioner : Mr.S.Karunakar

For Respondents : Mr.K.Govindarajan
Deputy Solicitor General of India for R3
Mr.R.Suresh Kumar
Additional Government Pleader
for R1 & R2

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W.P(MD)No.16013 of 2025:

M/s.Sri Sairam Medical System,
Represented by its Proprietor S. Kumar,
GSTIN: 33BBAPK6972P1Z5,
1st Floor, 29, 57A,
Everest Building, Salai Road,
Thillai Nagar, Trichy - 620 018. ...Petitioner

Vs.

1.The Deputy State Tax Officer, (ST),
Woraiyur Assessment Circle,
C/2, 2nd Floor, 2nd Cross West,
Thillai Nagar, Trichy - 620 018.

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 - 110 011. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the 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 consequential assessment order passed by the 1st respondent in GSTIN 33BBAPK6972P1Z5/2019-20, dated 27.8.2024, for the assessment year 2019-20, and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act, 2017, cannot act retrospectively, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

For Petitioner : Mr.N.Sudalai Muthu

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader
for R1 & R2
Mr.K.Govindarajan
Deputy Solicitor General of India for R3

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W.P(MD)No.16097 of 2025:

Tvl.Srinivasa Material Suppliers,
Rep. by its Proprietor M.Seenivasan,
No.23C, A.V. Higher Secondary School Complex,
Kathiresan Kovil Street, Kovilpatti,
Tuticorin District - 628 501. ...Petitioner

Vs.

1.The State Tax Officer,
Kovilpatti-1 Assessment Circle,
Tuticorin District.

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 - 110 011. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the 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: 33BFHPS5981R1ZF/2018-2019, dated 30-04-2024 and quash the same as ultra-vires Section 168A of the Central Goods and Services Tax Act, 2017, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader
for R1 & R2
Mr.K.Govindarajan
Deputy Solicitor General of India for R3

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W.P(MD)No.16197 of 2025 :

M/s.Sree Bannari Amman Agency,
Represented by its Proprietor,
P.Sureshkumar,
No.22, Kumuni Thoppu,
Collector Office Road,
Trichy Post, Trichy - 620 001. ...Petitioner

Vs.

The Assistant Commissioner,
Office of the Commissioner of GST and Central Excise,
Palakkarai Circle, Trichy. ...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of CERTIORARIFIED MANDAMUS**, calling for the records of the Impugned order passed by the Respondent in GSTIN: 33BERPS8083K1ZM in the Financial Year 2019-20, dated 22.08.2024 and consequential impugned Form GST DRC-07 in Ref No.ZD330824209799W, dated 23.08.2024, and quash of the same as arbitrary and further direct the respondent to give one more opportunity for personal hearing the petitioner.

For Petitioner : M/s.Kushi
for M/s.M.N.Bharathi

For Respondent : Mr.J.K.Jayaselan
Government Advocate

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W.P(MD)No.16198 of 2025 :

M/s.Sree Bannari Amman Agency,
Represented by its Proprietor,
P.Sureshkumar,
No.22, Kumuni Thoppu,
Collector Office Road,
Trichy Post, Trichy - 620 001. ...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,
Represented by its Secretary,
GST Council Secretariat,
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,
Department of Revenue, 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.The Assistant Commissioner,
Office of the Commissioner of GST and Central Excise,
Palakkarai Circle, Trichy. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the 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 3rd 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.

For Petitioner : M/s.Kushi
for M/s.M.N.Bharathi

For Respondent : Mr.K.Govindarajan
Deputy Solicitor General of India for R1
Mr.J.K.Jayaselan
Government Advocate for R4 & R5

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W.P(MD)No.21809 of 2024:

Tvl.M.S.Spinners,
Rep. by Partner Late M.Santhanakrishnan,
Rep. by his legal heir S.Chidambaram,
No.276, AB Kothankulam Road, Kothankulam Village,
Melapatam, Rajapalayam,
Virudhunagar - 626 110. ...Petitioner

(Cause title is amended vide Court order dated 11.08.2025 made in W.M.P(MD)No.21324 of 2024 in W.P(MD)No.21809 of 2024)

Vs.

The State Tax Officer (ST)(FAC),
Srivilliputhur Assessment Circle,
Virudhunagar District ...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of Certiorarified Mandamus**, calling for the impugned assessment order on the file of respondent vide GSTIN: 33AAOFM9195J1ZK/2017-18, dated 28.12.2023, and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-18.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

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W.P(MD)No.29303 of 2024:

Tvl.Senthur Fabrics ,
Represented by its Partner S.Nagaraj,
No.7/85, 60 Feet Road Sivan Theater Road,
Maruthachalapuram Main Road, Kumaranathapuram,
Tiruppur, Tirppur. ...Petitioner

Vs.

The Deputy State Tax Officer -1,
Office of the Assistant Commissioner (St),
KK Nagar, Assessment Circle Commercial Taxes Building,
Dr.Thangaraj Salai, Madurai – 625 020. ...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of CERTIORARIFIED MANDAMUS** calling for the impugned assessment order on the file of respondent vide GSTIN: 33ADTFS1335C1Z8/2018-19, dated 27.04.2024, and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2018-19.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

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W.P(MD)No.2453 of 2025:

M/s.Trichy Coatings,
Represented by its Proprietor K. Arun Prasath,
GSTIN: 33AHMPA5595P1ZR,
No.41, 2nd Cross, Ramalinga Nagar South,
Vayalur Road, Tiruchirappalli. ...Petitioner

Vs.

The Deputy State Tax Officer-2,
Woraiyur Assessment Circle, Commercial Taxes Buildings,
Trichy. ...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of Certiorari**, to call for the records on the files of the respondent in GSTIN: 33AHMPA5595P1ZR/2018-19, dated 30/04/2024, and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act, 2017, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.J.K.Jayaselan
Government Advocate

* * * * *

W.P(MD)No.31088 of 2024:

Tvl.U.Sheik Abdul Kader,
No.153, Kader Mohideen Mosque Street,
Pettai, Kadayanallur,
Tenkasi District - 627 751. ...Petitioner

Vs.

The Deputy State Tax Officer -2,
Sengottai, Tenkasi,
Tenkasi District. ...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of Certiorarified Mandamus**, calling for the impugned assessment order on the file of respondent vide 33AHDPS3139A1ZT/2019-20, dated 30.08.2024, and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

* * * * *

W.P(MD)No.17563 of 2025 :

M/s. Ayyanar Steels,
Represented by its Proprietor,
Ayyadurai,
GSTIN: 33AZXPA4501G1ZM,
Ground Floor, 1/1, Palamedu Main Road,
Chokkalinga Nager, Madurai - 625 018. ...Petitioner

Vs.

1.The Deputy State Tax Officer (ST),
West Veli Street, Assessment Circle,
C.T. Buildings, Madurai.

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 - 110 011. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the 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 consequential assessment order passed by the 1st respondent in GSTIN: 33AZXPA4501G1ZM/2018-19, dated 27.04.2024, for the assessment year 2018-19, and quash the same as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017, cannot act retrospectively, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

For Petitioner : Mr.N.Sudalai Muthu

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader
for R1 & R2
Mr.K.Govindarajan
Deputy Solicitor General of India
for R3

* * * * *

W.P(MD)No.17564 of 2025 :

M/s.Ayyanar Steels,
Represented by its Proprietor,
Ayyadurai,
GSTIN: 33AZXPA4501G1ZM,
Ground Floor, 1/1, Palamedu Main Road,
Chokkalinga Nager, Madurai - 625 018. ...Petitioner

Vs.

1.The Deputy State Tax Officer (ST),
West Veli Street, Assessment Circle,
C.T. Buildings, Madurai.

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 - 110 011. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of CERTIORARI**, to call for the records on the files of the 1st respondent in impugned assessment order passed in GSTIN: 33AZXPA4501G1ZM/2019-20, dated 31/08/2024, for the assessment year 2019-20 and quash the same as ultra-vires Section 168A of the Central Goods and Services Tax Act, 2017, Cannot act retrospectively, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

For Petitioner : Mr.N.Sudalai Muthu

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader
for R1 & R2
Mr.K.Govindarajan
Deputy Solicitor General of India
for R3

* * * * *

W.P(MD)No.17760 of 2025 :

Sri P.K.Traders,
Represented by its Proprietor P.Kuppusamy,
GSTIN: 33BKMPK8094B1Z2,
No.99, K.V.B.Nagar 1st Street, K.V.B. Nagar,
Karur - 639 002. ...Petitioner

Vs.

1.The State Tax Officer (FAC),
Karur-3, Assessment Circle,
C.T.Buildings, Karur.

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 - 1100 011. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the 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, on the files of the Third Respondent herein and corresponding 2nd respondent proceedings in G.O.Ms.No.41, dated 05.04.2023, and consequential assessment order passed by the 1st respondent in GSTIN: 33BKMPK8094B1Z2/2017-18, dated 29.12.2023, for the assessment year 2017-18, and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act, 2017, cannot act retrospectively, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

For Petitioner : Mr.N.Sudalai Muthu

For Respondents : Mr.J.K.Jayaselan
Government Advocate
for R1 & R2
Mr.K.Govindarajan
Deputy Solicitor General of India for R3

* * * * *

W.P(MD)No.18602 of 2025:

M/s.Essdee Projects Engineering Private Limited,
Represented by its Director Mr. Sanjay Pareek,
GSTIN: 33AADCE5699P1ZW,
No.1/322, Sanjay Nagar, Erode Road,
Arthur, Karur 639 002. ...Petitioner

Vs.

1.The Assistant Commissioner (ST) (FAC),
Karur 2 Assessment Circle,
C.T. Buildings, Karur.

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 - 110 011. ...Respondents

PRAYER: Writ Petition is filed under Article 226 of the 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 2nd respondent's proceedings in G.O.MS.No.41, dated 05.04.2023, and consequential assessment order passed by the 1st respondent in GSTIN: 33AADCE5699P1ZW/2018-19, dated 06.04.2024, for the assessment year 2018-19 and quash the same as ultra vires Section 168A of the Central Goods and Services Tax Act, 2017, cannot act retrospectively, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

For Petitioner	: Mr.N.Sudalai Muthu
For Respondents	: Mr.J.K.Jayaselan Government Advocate for R1 & R2 Mr.K.Govindarajan Deputy Solicitor General of India for R3

* * * * *

COMMON ORDER

By this common order, these Writ Petitions are disposed of with the consent of the learned Counsel appearing for the petitioners and the learned Additional Solicitor General of India, the learned Additional Government Pleader and the learned Government Advocate appearing for the respondents respectively.

2.In these Writ Petitions, the petitioners have challenged the respective notifications issued by the Central Government and the State Government under Section 168(A) of the respective GST Enactments, 2017. In some other cases, the petitioners have challenged the respective assessment orders and the order of Appellate Assistant Commissioner as well. The details of the Assessment order of the Assistant Commissioner and show cause notice read as under: -

Sl. No.	**Case No. and Year**	**Prayer sought for**
1	W.P.(MD)No. 12381 of 2024	impugned order passed by the 2nd respondent in GSTIN:33AAEFU1667M1ZV/19-20, dated 05.03.2024, 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/19-20, dated 05.03.2024.
2	W.P.(MD)No. 19047 of 2024	to quash 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:33AAHCS8267R1ZG/2018-19, dated 30.04.2024.
3	W.P.(MD)No. 20595 of 2024	to quash 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: 33CQBPB8698C1ZX/2018-19, Date 25.03.2024 and consequent FORM GST DRC - 07 issued in Reference No.ZD330324164744F Date 25.03.2024.

4	W.P.(MD)No. 24422 of 2024	to call for the records on the file of 1st respondent in statutory appeal order vide AP/GST/T/210/2023, dated 02.02.2024, (Date of Digital Signature) and assessment order passed by the 2nd respondent vide GSTIN:33ANNPN8888P1ZQ/2019-20, dated 25.05.2023, and quash the same.
5	W.P.(MD)Nos. 25191 to 25193 of 2024	to quash the impugned Notification issued by the 3rd respondent vide his Notification No.09/2023-Central Tax, dated 31-03-2023, and corresponding Government order issued by the 2nd respondent in G.O.(Ms)No.41, dated 05-04-2023, and consequential impugned assessment order passed by the 1st respondent vide his order in GSTIN: 33ACQFS9183G1ZJ/2017-2018, dated 26-12-2023, 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 GSTIN:33ACQFS9183G1ZJ/2018-2019, dated 30.04.2024, and to quash 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 GSTIN: 33ACQFS9183G1ZJ/2019-2020, dated 20.08.2024.
6	W.P.(MD)No. 6789 of 2025	to quash 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:33BCYPB8639 R1ZK/2019-20, dated 30.08.2024.

7	W.P.(MD)No. 10993 of 2025	to quash the 3rd respondent in notifications issued in Notification No.9/2023-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 33AVKPS7454B1ZH/2019-20, dated 23.08.2024 for the assessment year 2019-20.
8	W.P.(MD)No. 15430 of 2025	to quash 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 consequential assessment order passed by the 1strespondent in GSTIN 33CXQPS7950 A2Z5/2018-19, dated 26.04.2024, for the assessment year 2018-19.
9	W.P.(MD)No. 15562 of 2025	to quash the 3rd respondent in notification issued in Notification No.09 of 2023, Central Tax dated 31.03.2023, along with its Notification No.56 of 2023, Central Tax dated the 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 33AGSPV2389P1Z8/2017-18, dated 11.12.2023, for the assessment year 2017-18.

10	W.P.(MD)Nos. 16013 and 16097 of 2025	to quash 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 consequential assessment order passed by the 1st respondent in GSTIN 33BBAPK6972P1Z5/2019-20, dated 27.8.2024, for the assessment year 2019-20, 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: 33BFHPS5981R1ZF/2018-2019, dated 30-04-2024.
11	W.P.(MD)Nos. 16197 and 16198 of 2025	to quash the Impugned order passed by the Respondent in GSTIN: 33BERPS8083K1ZM in the Financial Year 2019-20, dated 22.08.2024 and consequential impugned Form GST DRC-07 in Ref No.ZD330824209799W, dated 23.08.2024, and impugned Notification No.56/2023-CT, dated 28.12.2023, issued by the 3rd Respondent and consequential G.O.(Ms.)No.01/2024, dated 02.01.2024, issued by the 4th respondent.
12	W.P.(MD)No. 21809 of 2024	to quash the impugned assessment order on the file of respondent vide GSTIN: 33AAOFM9195J1ZK/2017-18, dated 28.12.2023, and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-18.
13	W.P.(MD)No. 29303 of 2024	to quash the impugned assessment order on the file of respondent vide GSTIN: 33ADTFS1335C1Z8/2018-19, dated 27.04.2024.
14	W.P.(MD)No. 2453 of 2025	to quash the respondent in GSTIN: 33AHMPA5595P1ZR/2018-19, dated 30/04/2024.

15	W.P.(MD)No. 31088 of 2024	to quash the impugned assessment order on the file of respondent vide 33AHDPS3139A1ZT/2019-20, dated 30.08.2024, and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.
16	W.P.(MD)Nos. 17563 & 17564 of 2025	to quash 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 consequential assessment order passed by the 1st respondent in GSTIN: 33AZXPA4501G1ZM/2018-19, dated 27.04.2024, for the assessment year 2018-19, and 1st respondent in impugned assessment order passed in GSTIN: 33AZXPA4501G1ZM/2019-20, dated 31/08/2024, for the assessment year 2019-20.
17	W.P.(MD)No. 17760 of 2025	to quash the 3rd respondent in notifications issued in Notification No.09/2023-Central Tax dated 31.03.2023, on the files of the Third Respondent herein and corresponding 2nd respondent proceedings in G.O.Ms.No.41, dated 05.04.2023, and consequential assessment order passed by the 1st respondent in GSTIN: 33BKMPK8094B1Z2/2017-18, dated 29.12.2023, for the assessment year 2017-18.
18	W.P.(MD)No. 18602 of 2025	to quash 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 2nd respondent's proceedings in G.O.MS.No.41, dated 05.04.2023, and consequential assessment order passed by the 1st respondent in GSTIN: 33AADCE5699P1ZW/2018-19, dated 06.04.2024, for the assessment year 2018-19.

3.The Principal Bench of this Court by impugned order dated 12.06.2025, in ***W.P.Nos.17184 of 2024 etc. batch in M/s.TATA Play Limited Vs. Union of the India, and others,*** the detailed orders have been passed. The said decision has been reported in ***2025(7) TMI 772.*** Operative portion of the order of the Principal Bench of this Court in the above case reads as under:

> *"i) The authorities under the CGST Act shall have the benefit of exclusion of the period 15.03.2020 to 28.02. 2022. while reckoning limitation under sub section (2) and (10) to Section 73 of CGST Act, in terms of the of the Supreme Court dated 10.01.2022 passed under Article 142 of the Constitution.*
>
> *ii)Notification Nos.9 and 56 of 2023 stands vitiated and illegal for the following reasons*
>
> *a) It results in diminishing/curtailing the limitation which was otherwise available in view of the order of the Hon'ble Supreme Court under Article 142 of Constitution, and thus contrary to the object of Section 168A of CGST Act.*
>
> *b)It proceeds on an erroneous assumption of the limitation available and a misconception as to the scope and effect of the order of Hon'ble Supreme Court under Article 142 of Constitution. The impugned notification made on an erroneous assumption of the position in law is unsustainable on the ground of being arbitrary.*
>
> *c)The impugned notification results in extinguishing vested right of action with the authorities under CGST Act by diminishing the limitation thus suffers from the vice of arbitrariness*
>
> *d)The impugned notification is issued on the basis of recommendation made without examining relevant materials discussed supra and thus stands vitiated.*

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

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

4.In the similar circumstances, this Court by an order dated 23.07.2025, in W.P.(MD)No.19943 of 2025, has ordered as under:-

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

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

a) It results in diminishing / curtailing the limitation which was otherwise available in view of the order of the Hon'ble Supreme Court under Article 142 of Constitution, and thus contrary to the object of Section 168A of CGST Act.

b) It proceeds on an erroneous assumption of the limitation available and a misconception as to the scope and effect of the order of Hon'ble Supreme Court under Article 142 of Constitution. The impugned notification made on an erroneous assumption of the position in law is unsustainable on the ground of being arbitrary.

c) The impugned notification results in extinguishing vested right of action with the authorities under CGST Act by diminishing the limitation thus suffers from the vice of arbitrariness.

d) The impugned notification is issued on the basis of recommendation made without examining relevant materials discussed supra and thus stands vitiated *e) In addition to the above reasons, impugned notification No.56/2023 is made even prior to the recommendations of the GST Council, failure to comply with the statutory mandate renders the notification illegal.*

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

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

12. In light of the present order, this Court is inclined to remand all the matters back to the assessing authority for passing orders afresh: i. In case challenge is to the order of assessment/adjudication, petitioners shall treat the impugned orders as show cause notice and submit their objections within a period of 8 weeks from the date of uploading of the Web Copy of this order and the authorities shall proceed to pass orders afresh after affording the petitioners an opportunity of hearing. ii. In case the challenge is to the notice it is open to the petitioner to submit their objections within a period of 8 weeks from the date of uploading of the Web Copy of this order and the authorities shall proceed to pass orders afresh after affording the petitioners an opportunity of hearing.

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

4.Since the issue is covered in favour of the petitioner, the present Writ Petition is liable to be allowed in terms of the aforesaid order. Accordingly, the impugned assessment order dated 28.12.2023, passed by the first respondent for the assessment year 2017-18, is quashed, and the case is remitted back to the first respondent to pass a fresh order on merits and in terms of the aforesaid order of this Court in M/s.Tata Play Limited, referred to supra, as expeditiously as possible, preferably within a period of three months from the date of *receipt of a copy of this order.*

5.The impugned order, which stands quashed by this order, shall be treated as an addendum to the show cause notices issued to the petitioner. The petitioner shall file a reply thereto within a period of six weeks from the date of receipt of a copy of this order.

6.Needless to state, before passing such an order, the petitioner shall be heard.

7.In the result, this Writ Petition stands allowed. No costs. Consequently, the connected Miscellaneous Petitions are closed."

5.Since the facts of the case are similar, these writ petitions are disposed of in terms of the orders passed in the above case.

6.In the result, the impugned notifications issued by the State Government and the Central Government are declared as *ultra-virus* and illegal in terms of the decision of this Court in ***TATA Play Limited Vs. Union of India and others*** referred to supra. As far as the respective assessment orders and notices are concerned, which are impugned in the rest of the Writ Petitions detailed as above, and the case is remitted back to pass a fresh order on merits within a period of six weeks from the date of receipt of a copy of this order as ordered in W.P.(MD)No.19443 of 2025.

7.Accordingly, these Writ Petitions stand allowed. No costs. Consequently, connected Writ Miscellaneous Petitions are also closed.

11.08.2025

NCC : Yes/No
Index : Yes/No
Internet: Yes/No
RJR

To

1.The Secretary to the Government of India,
Ministry of Finance (MOF),
Raj Path Marg, 'E' Block,
Central Secretariat, New Delhi - 110 011.

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

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

4.The Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St. George,
Chennai - 600 009.

5.The Secretary to Government,
Commercial Taxes Department,
Fort. St. George, Chennai - 600 009.

6.The Deputy Commissioner of State Taxes (GST Appeals),
Dr.Thangaraj Salai,
K.K.Nagar, Madurai - 625 020.

7.The State Tax Officer 3 (Intelligence),
Office of the Joint Commissioner (State Tax Intelligence),
Dr.Thangaraj Salai,
K.K.Nagar, Madurai - 625 020.

8.The Assistant Commissioner (ST),
Sivakasi - II Assessment Circle,
Sivakasi.

9.The Assistant Commissioner (ST),
Sivakasi - III Assessment Circle,
Sivakasi.

10.The Deputy State Tax Officer 2,
Dindigul Rural Assessment Circle, Dindigul.

11.The Deputy Commissioner(ST),
GST Appeal, (Madurai and Tirunelveli),
Commercial Tax Building,
K.K.Nagar, Madurai.

12.The Assistant Commissioner (ST),
Tenkasi Assessment Circle, Tenkasi.

13.The Assistant Commissioner (ST) (FAC),
Madurai Rural (South) Assessment Circle,
Madurai.

14.The Assistant Commissioner (ST) (FAC),
Madurai Rural (South) Assessment Circle,
Madurai.

15.The Deputy State Tax Officer,
Madurai Rural (South) Assessment Circle,
Madurai.

16.The Deputy State Tax Officer - 1,
Office of the Assistant Commissioner (ST)-2,
Sivakasi - 2 Assessment Circle,
Commercial Tax Buildings, NGO Colony,
Satchiyapuram, Trichy.

17.The Deputy State Tax Officer(ST),
Thiruverumbur Assessment Circle, Commercial Tax Buildings,
Trichy – 620 020.

18.The Deputy State Tax Officer -1 (ST),
Kuzhithurai Assessment Circle, C2,
C.T. Buildings, Kuzhithurai.

19.The Deputy State Tax Officer (ST),
Madurai Rural (South) Assessment Circle,
Commercial Tax Buildings, Madurai.

20.The Deputy State Tax Officer, (ST),
Woraiyur Assessment Circle,
C/2, 2nd Floor, 2nd Cross West,
Thillai Nagar, Trichy - 620 018.

21.The State Tax Officer,
Kovilpatti-1 Assessment Circle,
Tuticorin District.

22.The Assistant Commissioner,
Office of the Commissioner of GST and Central Excise,
Palakkarai Circle, Trichy.

23.The State Tax Officer (ST)(FAC),
Srivilliputhur Assessment Circle,
Virudhunagar District.

24.The Deputy State Tax Officer -1,
Office of the Assistant Commissioner (St),
KK Nagar, Assessment Circle Commercial Taxes Building,
Dr.Thangaraj Salai, Madurai - 625 020.

25.The Deputy State Tax Officer-2,
Woraiyur Assessment Circle, Commercial Taxes Buildings,
Trichy.

C.SARAVANAN, J.

RJR

W.P.(MD)Nos.12381, 19047, 20595, 24422, 25191 to 25193, 21809, 29303 and 31088 of 2024 and 6789, 10993, 15430, 15562, 16013, 16097, 16197, 16198, 2453, 17563, 17564, 17760 and 18602 of 2025

11.08.2025