BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22916 of 2025
and
W.M.P(MD)Nos.17997 and 17998 of 2025

M/s.Devan Traders,
Represented by its Proprietor of Thanka Nadar Devaraj
GSTIN 33BADPD3479E1Z2,
3/34-D1, 11-1-227 A, Panachamoodu,
Charalvilai Veedu,
Mancodu Post,
Puliyoorsalai – 629152,
Kanyakumari District. ... Petitioner

Vs.

1.The Deputy State Tax Officer – 2,
Kuzhithurai Assessment Circle @ Kattathurai,
Commercial Taxes Buildings, Kattathurai.

2.The Siate of Tamil Nadu,
Represented by its Secretary,
Commercial Taxes Department,
Fort St. George, Chennai 600 009.

3.Union of India,
Director/Deputy Secretary to the Government of India,
Ministry of Finance (MOF),
Raj Path Marg, E Block,
Central Secretariat, New Delhi 110011. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records on the files of the third 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 the 28.12.2023 on the files of the Third Respondent herein and consequential assessment order passed by the first respondent in GSTIN 33BADPD3479E1Z2/2019-20 dated 19/8/2024 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 R1 & R2	: Mr.J.K.Jayaselan Government Advocate
For R3	: Mr.K.Govindarajan Deputy Solicitor General of India

ORDER

Mr.J.K.Jayaselan, learned Government Advocate takes notice for the respondents 1 and 2 and Mr.K.Govindaraja, learned Deputy Solicitor General of India takes notice for the third respondent.

2. The writ petition is disposed of at the time of admission in the light of the order passed by the Principal Bench of this Court in the case of

M/s.Tata Play Limited vs. Union of India and others, reported in ***2025 (7) TMI 772*** wherein, the Principal Bench of this Court has quashed the notification issued under Section 168A of the respective Goods and Services Tax Enactments, 2017.

3. This order has also been followed by this Court in several cases. One such case is ***M/s.Bambiah Stores Vs.the State Tax Officer and others (W.P(MD)No.19943 of 2025, dated 23.07.2025)***. The operative portion of the order reads as under:

> *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.*
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> *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.*

4. Considering the fact that the issue is identical, the writ petition stands disposed of in terms of the observations made in the case of ***M/s.Tata***

Play Limited vs. Union of India and others, reported in ***2025 (7) TMI 772*** as followed by this Court in the case of ***M/s.Bambiah Stores Vs.the State Tax Officer and others (W.P(MD)No.19943 of 2025, dated 23.07.2025)***. No costs. Consequently, the connected miscellaneous petitions are closed.

25.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

1.The Deputy State Tax Officer – 2,
Kuzhithurai Assessment Circle @ Kattathurai,
Commercial Taxes Buildings, Kattathurai.

2.The Secretary,
Commercial Taxes Department,
Fort St. George, Chennai 600 009.

3.Union of India,
Director/Deputy Secretary to the Government of India,
Ministry of Finance (MOF),
Raj Path Marg, E Block,
Central Secretariat, New Delhi 110011.

C.SARAVANAN, J.

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W.P(MD).No.22916 of 2025

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