



W.P(MD)No.28442 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.28442 of 2025

and

W.M.P.(MD)Nos.22084 & 22086 of 2025

Tvl.Haritha Paper Tubes,
Represented by its Proprietor of V.Ravi Chandran,
GSTIN 33ARCPR5967Q1ZX,
8/2395 F1, NA, Indra Nagar,
Reserveline Sivakasi West,
Virudhunagar-626 124.

... Petitioner

Vs.

1.The State Tax Officer-1,
Sivakasi-1 Assessment Circle,
Office of the Assistant Commissioner (ST)-1,
Commercial Taxes Building,
NGO Colony, Satchiyapuram,
Sivakasi-626 123.

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

3.Union of India,
Director to the Government of India,
Ministry of Finance (MOF), Raj Path Marg, E Block,
Central Secretariat,
New Delhi 100011.

... Respondents



W.P(MD)No.28442 of 2025

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 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 the 28.12.2023 on the files of the Third Respondent herein corresponding 2nd respondents proceedings in G.O. Ms, No.41 dated 05.04.2023 and consequential assessment order passed by the 1st respondent in GSTIN 33ARCPR5967Q1ZX /2019-20 dated 14/08/2024 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.M.Sudalai Muthu

For Respondents : Mr.J.K.Jeyaseelan
Government Advocate

ORDER

The petitioner is before this Court challenging the impugned assessment order dated 14.08.2024 for the assessment year 2019- 2020. This writ petition has been filed long after the assessment order has been passed.

2.The petitioner had also challenged the notification issued under Section 168A of the Goods and Services Tax Enactments, 2017. It is also noticed that the petitioner has not replied to the notices that proceeded the impugned order. Ordinarily this Court may have intervened by putting the petitioner on terms with the consistent view followed by this Court.



W.P(MD)No.28442 of 2025

3.However, It is noticed that a detailed order has recently been passed by the Principal Bench of this Court in a batch of cases in ***M/s.Tata Play Limited vs. Union of India and others, reported in 2025 (7) TMI 772***, wherein impugned notification issued under Section 168 A of the Act has been quashed with certain directions. The operative portion of the said 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 recommendation made without examining relevant materials discussed supra and thus stands vitiated.



W.P(MD)No.28442 of 2025

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.The said order has been followed by this Court in several cases including the order passed in W.P.(MD)No.19943 of 2025 vide order dated 23.07.2025.

5.In view of the above, this writ petition is disposed of by quashing the impugned assessment order and the case is remitted back to the respondents to pass fresh order on merits. However, it is open to the respondents to proceed further in the light of the outcome of the case in S.L.P.No.4240 of 2025 (HCC-SEW-MEIL-AAG JV Vs. Assistant Commissioner of State Tax) against the order of the Telegana High Court. The learned counsel for the petitioner states that the petitioner's bank account has been attached. Considering this aspect, the attachment effected on the petitioner's bank account is directed to be lifted forthwith and without any delay. No costs. Consequently, the connected miscellaneous petitions are closed.

13.10.2025

Index : Yes / No
Internet : Yes/ No
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W.P(MD)No.28442 of 2025

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