IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 11890 and 11886 of 2026

and

WMP.Nos.12973, 12976 of 2026

Media Adds India Private Ltd
A Company since struck off from Register of companies w.e.f.25.5.2022 which had its registered office at 19/5, Raja street, Rams Flat,
Pondy Bazar
T.Nagar, chennai-600 017
Represented by its former Managing Director,
Mr. Sridharan Ramasamy
Having office at Park Center,
2-B 2nd floor,New No.25,
Old No. 14, Venkatanarayana Road,
T Nagar,
Chennai-600 017. Petitioner(s)

(in **WP.No.11890 of 2026)**

Sridharan Ramasamy
Son of Mr Ramasamy, Having office at Park Center,
2-B 2nd floor,
New No.25, Old No.14, Venkatanarayana Road,
T Nagar,
Chennai-600 017

..Petitioner(s)

(in **WP.No.11886 of 2026**)

Vs

The Deputy Commissioner of GST and Central Excise
T.Nagar Division,
Chennai South Commissionerate
No.692, M.H.U.complex,
Nandanam
Chennai-600 035

..Respondent(s)

(in both WPs)

Prayer in WP.No.11890 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned Order-in-Original No.33/2022 dated 08/12/2022 having DIN 20221259TL0000005E3A was passed in the name of the petitioner company (which stood struck off on the said date) by the respondent for the period from 01.04.2009 to 31.03.2017 and quash the same.

Prayer in WP.No.11886 of 2026 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the respondent to withdraw recover action initiated by the respondent against the personal assets of the petitioner to recover the dues of a private limited company and to refund the sums recovered.

WP.Nos.11890 and 11886 of 2026

For Petitioner(s): Mr.Anandh S

For Respondent(s): Mr.R.P.Pragdish,
Senior Standing Counsel,
Mr.J.Harikrishnan,
Junior Panel Counsel

COMMON ORDER

Mr.R.P.Pragadish, learned Senior Standing Counsel takes notice for the Respondent.

2. These Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

3. The Petitioner is before this Court against the impugned Order in Original No.33/2022 dated 08.12.2022. The impugned Order is primarily challenged on the ground that the name of the Petitioner was struk off from the Register of Companies before the Department of Corporate Affairs under Section 248 of the Companies Act, 2013.

4. However, It appears that the application was filed voluntarily by the Petitioner for striking off its name from the Register of Companies on 07.02.2022 without any intimation to the respondent Department.

5. It appears that the Petitioner's Company was in arrears of service tax under the provisions of Finance Act, 1994. The Petitioner had also attempted to

settle the case under the provisions of the Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019 (SVLDRS -1) under "voluntary disclosure" for the tax liability of Rs.17,25,665/- for the period between **01.04.2009** and **31.03.2017**. After scrutiny of the application, the Designated Authority also called upon the Petitioner to deposit the aforesaid amount without any tax relief. The amount was to be paid by the Petitioner on or before **30.06.2020**, as extended by **Notification No.1/2020** dated **14.05.2020**. The Petitioner, however failed to pay the amount.

6. In this background, the Petitioner was issued with the Show Cause Notice No: 26/2022 dated 04.08.2022 under Section 73(2) of the Finance Act, 1994, prior to which the Petitioner had filed an application for striking off its name which has culminated in cancellation of the corporate identity of the Petitioner's Company on 25.02.2022.

7. As such, there is no merit in the challenge to the impugned Order in Original No.33/2022 dated 08.12.2022, the Petitioner cannot be allowed to get away with the admitted tax liability, particularly when an application was filed under the provisions of the SVLDRS 2019 by initiating proceedings under Section 248 of the Companies Act, 2013. Section 248 of the C.A, 2013 is not

intended to mitigate or dilute the liability incurred by an assesse . A voluntary application for removal of name from the Register of Company under Section 248 of the Companies Act, can be made only after extinguishing all its liabilities, by a special resolution or consent of seventy-five percent, members in terms of paid-up share capital is not an eraser to erase or wipe out the liability.

8. Indeed the Petitioner has played a fraud on the Register Of Companies and is liable to be independently prosecuted. Consequently, WP.No.11890 of 2026 is liable to be dismissed.

9. In view of the same, the Prayer sought for in the Writ Petition in WP.No.11886 of 2025 cannot be granted. Therefore WP.No.11886 of 2025 is also liable to dismissed and is accordingly dismissed. No costs. Consequently, the connected Miscellaneous Petition is also closed.

27-03-2026

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

To

The Deputy Commissioner of GST and Central
Excise
T.Nagar Division,
Chennai South Commissionerate
No.692, M.H.U.complex,
Nandanam
Chennai-600 035

C.SARAVANAN, J.

VV

WP No. 11890 and 11886 of 2026

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