



WEB COPY

WP No. 10637 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 10637 of 2026

AND

WMP NO. 11538 OF 2026, WMP NO. 11539 OF 2026

1. GKC Projects Limited
Represented by its Authorised
Signatory Mr. Sri K. Rama Krishna ,
04/24, Royala Nagar, 3rd Main Road,
Ramapuram, Chennai 600089.

Petitioner(s)

Vs

1. State Tax Officer
Nandambakkam Assessment Circle,
room No.307, Thirud Floor, Integrated
Building of Commercial Taxes, and
Registration Department, Nandanam,
Chennai-5

2. Commercial Tax Officer
Nandambakkam South-II, Chennai
South Integrated Building for
Commercial Taxes And Registration
Department South Tower At Saidapet,
Government Farm Village, Chennai 35,
Tamil Nadu.

Respondent(s)

WMP No. 11538 of 2026

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Represented by its Authorised
Signatory Mr. Sri K. Rama Krishna ,
04/24, Royala Nagar, 3rd Main Road,
Ramapuram, Chennai 600089.



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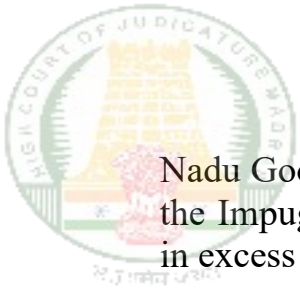
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PRAYER: This petition is filed under Article 226 of the Constitution of India to issue a writ of Certiorari calling for records in the Notice dated 13.09.2025 issued by the 1st Respondent hereinafter referred to as the Impugned Notice and DRC-01 dated 13.09.2025, bearing Reference No. ZD330925151331L, for the tax period 2019-20, issued by the 2nd Respondent under Section 74 of the Tamil



Nadu Goods and Services Tax Act, 2017 TNGST Act, (hereinafter referred to as the Impugned Summary Notice) and quash the same as being illegal, arbitrary, in excess of jurisdiction and pass orders.

For Petitioner(s): M/s. M.V. Swaroop
H.S. Hredai
Gayathri.s.
Thivakkaran .m
Rajagopalan .r.
B. Devadharshini
Sankari B

For Respondent: Mr.C.Harsharaj, Spl Govt
Pleader

ORDER

Mr.C.Harsharaj, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The petitioner is before this Court against the Show Cause Notice in DRC-01 dated 13.09.2025. The challenge to the impugned Notice is primarily on the ground that the petitioners' company was proceeded under the provisions of IBC 2016 vide proceedings dated 30.04.2019 in respect of which the NCLT has passed an order bearing company petition/Application No.CP(IB) No.461/7/HDB/2019, sanctioning the Corporate Insolvency Resolution proceedings on 21.11.2019.



4. The learned counsel for the petitioner would submit that the impugned proceedings are without jurisdiction and contrary to the law settled by the *Hon'ble Supreme Court in Gunshyam Mishra and sons Pvt Ltd Vs Edelweiss Asset Reconstruction Co reported in [(2021) 9 SCR 657]*. The learned counsel for the petitioner would also place reliance on the order of the interim stay granted by the Mdras High Court in W.P.No.20492 of 2024.

5. This Court is not convinced with the arguments advanced by the learned counsel for the petitioner. The Judgment passed in the case of *Supreme Court in Gunshyam Mishra and sons Pvt Ltd Vs Edelweiss Asset Reconstruction Co reported in [(2021) 9 SCR 657]* will not apply to the ongoing proceedings under the CIRP. Therefore, this Writ Petition is liable to be dismissed and is accordingly dismissed. No costs. Consequently the connected miscellaneous petitions are closed.

13-03-2026

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



To

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C.SARAVANAN, J.
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