IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14266 of 2026 and
WMPNos.15512 and 15513 of 2026

M/s. Transafe Services Ltd
taken over by M/s.Om Logistics Ltd. Through
Corporate Insolvency Resolution Process Under
the IBC Rep.by its Authorised Signatory Mr. Rahul
Pahuja,1, Eashwar Mill Compound, Madukkarai
Chettipalayam road, Malumpachampatti,
Coimbatore 641 105

..Petitioner(s)

Vs

The Superintendent of Central GST and Central
Excise
Range III- F and G Ranges,
1667 Aditya Towers, Trichy Road,
Ramanathapuram, Coimbatore 641 045
Tamil Nadu

..Respondent(s)

Prayer: This 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 consolidated Order-in-Original in Ref No. ZD331225397442D dated 26.12.2025 for the Financial Year 2018-19 and 2019-20 under Section 74 of the CGST/TNGST Act, 2017 from the files of the respondent herein, QUASH the same, pass

For Petitioner(s): Aparna Nandakumar
J.Nandakumar
Kumudhaa.G
Shridevi.H
Vijaya Dharshini.A
Srinidhi .S

For Respondent(s): Mr.Sai Srujan Tayi, Senior Standing counsel

ORDER

Mrs.P.Selvi, Government Advocate takes notice on behalf of the Respondent.

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 Respondent.

3. The petitioner is before this Court against the impugned order in Original SI.No.33/2025 dated 26.12.2025 in Reference No. ZD331225397442D. By the impugned order the proposal in the Show Cause Notice No.20/2024 dated 02.12.2022 in Ref No. ZD331224001015B has been confirmed for the tax period between April 2018 to March 2020. The petitioner has replied to the aforesaid notice vide his reply dated 20.02.2025.

4. The facts on record reveal that a Corporate Insolvency Resolution Proceeding had been initiated against the petitioner on 21.11.2019 before the NCLT Kolkata and a Moratorium was in force with effect from the said date. Eventually, the resolution plan filed by the resolution applicant was sanctioned pursuant to the petitioner company being taken over by the Management of Resolution Applicant (M/s Om Logistis Ltd). *Prima facie* the petitioner cannot

be imposed with the tax liability for the period prior to initiation of the Corporate insolvency resolution proceedings before the NCLT in the case of ***Committee of Creditors of Essar Steel India Limited Vs Sathish Kumar Gupta and others***, (2020) 8 SCC 531 and in view of the decision of ***Ghanashyam Mishra and Sons Private Limited Vs Edelweiss Asset Reconstruction Company Limited and Others***. In other words for the period prior to order of the NCLT dated 21.11.2019 cannot be fastened on the petitioner. Since the impact decision of the Supreme Court has not been fully considered while passing the impugned order, I am inclined to remit the case back to the respondent to pass a fresh order.

5. The petitioner shall however discharge the tax liability for the tax period confirmed vide the impugned order for the period after the initiation of the Corporate insolvency resolution proceedings against the petitioner's company under the provisions of Insolvency and Bankruptcy Code, 2016 within a period of 30 days from the date of receipt of a copy of this order. Thereafter, subject to the petitioner complying with the other stipulations, the respondent shall proceed to pass a fresh orders on merits and in accordance with law after examining the issue a fresh.

6. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

10-04-2026

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

smn

To.

The Superintendent of Central GST and Central Excise
Range III- F and G Ranges,
1667 Aditya Towers, Trichy Road,
Ramanathapuram, Coimbatore 641 045
Tamil Nadu

C.SARAVANAN, J.

smn

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