

W.P.(MD)No.36017 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 17.12.2025

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.36017 of 2025
W.M.P.(MD)No.28625 & 28526 of 2025

Tvl Voylla Fashions Private Limited
Represented by its Authorised Signatory
S. Dharmendra Pal Singh
GSTIN 33AADCV8345F1ZB
Vishaal De Mal, No.31, Gokhale Road,
Chinna Chokkikulam, Madurai 625002.

... Petitioner

Vs.

1. The Assistant Commissioner (ST) (FAC)
Chokkikulam Assessment Circle,
Commercial Taxes Buildings, Madurai - 625002

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

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

... Respondents



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Prayer:

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Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, 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 33AADCV8345F1ZB , /2019-20 dated 28.08.2024 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.Sudalai Muthu N

For Respondent : Mr.R.Suresh Kumar, AGP, for R1 & 2

ORDER

This writ petition has been filed challenging the Notification No. 09/2023-Central Tax dated 31.03.2023 and the Notification No.56/2023-Central Tax dated the 28.12.2023 issued by the 3rd respondent.



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2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. When this Writ Petition is taken up for hearing, the respective learned counsel for the petitioner and learned Additional Government Pleader for the respondent, would submit that the issue involved in the present Writ Petition has already been decided vide the common order of this Court, dated 12.06.2025 passed in W.P.Nos.17184 of 2024, etc., batch, wherein, this Court has categorically held in paragraphs 9 to 12 as under:

“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:



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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.*

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.*



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11. *There are issues relating to violation of principles of natural justice, lack of jurisdiction, errors apparent on the face of record etc. These are questions which will have to be re examined by the assessing authority inasmuch as the thrust of the petitioner's submissions before this Court as well as before the authorities has been primarily on the jurisdiction in view of the challenge to the validity of the notification.*

12. *In light of the present order, this Court is inclined to remand all the matters back to the assessing authority for passing orders afresh:*

i. In case challenge is to the order of assessment/adjudication, petitioners shall treat the impugned orders as show cause notice and submit their objections within a period of 8 weeks from the date of uploading of the Web Copy of this order and the authorities shall proceed to pass orders afresh after affording the petitioners an opportunity of hearing.

ii. In case the challenge is to the notice it is open to the petitioner to submit their objections within a period of 8 weeks from the date of uploading of the Web Copy of this order and the authorities shall proceed to pass orders afresh after affording the petitioners an opportunity of hearing.



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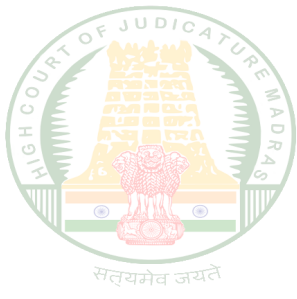
13. Accordingly, the writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed. ”

5. Therefore, considering the submissions made by the learned counsel for the petitioner and by following the aforesaid order dated 12.06.2025 passed by this Court in W.P.Nos.17184 of 2024, etc., batch, this Court holds that the impugned Notifications in Notification No. 09/2023 and Notification No.56/2023 stand vitiated and illegal. In such case, all the impugned orders are liable to be set aside.

6. Accordingly, this Court pass the following orders:

i) The impugned Notifications in Notification No.09/2023 dated 31.03.2023 and Notification No. 56/2023 dated 28.12.2023 stand vitiated and illegal.

ii) The consequential order dated 28.08.2024 is set aside. The petitioners shall treat the said impugned order as show cause notice and submit their objections within a period of 8 weeks from the date of receipt of a copy of this order.



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iii) Upon filing of such objections, the authorities shall proceed to pass orders afresh after affording the petitioners an opportunity of hearing.

7. With the above directions, the present Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

17.12.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

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KRISHNAN RAMASAMY.J.,

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