IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-08-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 30644 & 30646 of 2026
&
WMP Nos.33665, 33666, 33667 & 33668 of 2026

In both WPs

Sathiyanarayanan R V
Erstwhile Director of
Symbion Technology Private Limited
10, Cholamandal Artist Village,
Injambakkam, Chennai 600 115

..Petitioner(s)

Vs

The State Tax officer
Commercial Taxes Department
Kodambakkam Assessment Circle
No.1, 4th Floor, PAPJM Annex Building
Greams Road, Chennai-600006

..Respondent(s)

PRAYER in W.P.No.30644 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records of the Respondent contained in the proceedings of the Respondent in GSTIN 33AAICS7138L1ZZ/ 2021-22, dated 12.12.2025, passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 read with the Central Goods and Services Tax Act, 2017, for the Financial Year 2021-22, the Rectification Order in Form GST DRC-08 bearing Reference No. ZD330326067282J, dated 09.03.2026, and the Proceedings of the Respondent in GSTIN 33AAICS7138L1ZZ/2021-22, dated 09.03.2026, and quash the same as being without jurisdiction, arbitrary, unjust and illegal, and pass such any other or further orders as this Court may deem fit and proper in the circumstance of the case.

PRAYER in W.P.No.30646 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records of the Respondent contained in the Summary of Order in Form GST DRC-07 bearing Reference No. ZD3312254060308, dated 27.12.2025, and the Proceedings of the Respondent in GSTIN 33AAICS7138L1ZZ/2021-22, dated 27.12.2025, passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 read with the Central Goods and Services Tax Act, 2017, for the Financial Year 2021-22, and quash the same as being without jurisdiction, arbitrary, unjust and illegal, and pass such any other or further orders as this Court may deem fit and proper in the circumstance of the case.

In both WPs

For Petitioner(s):	Mr.Suhrith Parthasarathy
For Respondent(s):	Mr.I.Dinesh, AGP (T)

COMMON ORDER

The petitioner is a former director of a private limited company named Symbion Technology Private Limited. Said entity was converted into a limited liability partnership (LLP). While the private limited company was in business, it was a registered person under applicable GST legislation. An order of cancellation of such registration was issued on 30.06.2023, after a fresh registration certificate had been issued on 19.04.2023 in the name of LLP. Proceedings were initiated in 2025 against the private limited company and said proceedings culminated in the impugned assessment orders dated 12.12.2025 and 27.12.2025.

2. Learned counsel for the petitioner submits that proceedings against an entity that ceased to exist upon conversion to a LLP cannot be sustained. He relies on the judgment of the Hon'ble Supreme Court in *Principal Commissioner of Income Tax, New Delhi v. Maruti Suzuki India Ltd., [2019] 416 ITR 6 13* and contends that said principle is equally applicable to the conversion of a private limited company to a LLP. He also relies on the judgment of the Division Bench of the Bombay High Court in *Kanakia Spaces Realty Private Limited v. Union of India and others, W.P.No.2586 of 2026*, wherein, following *Maruti Suzuki*, the Division Bench of the Bombay High Court held that proceedings initiated against the amalgamating company after it ceased to exist are null and void.

3. Responding to these contentions, Mr.I.Dinesh, learned Additional Government Pleader, relies on Section 85 of applicable GST enactments. He points out that subsection (1) of Section 85 applies in relation to any transfer of business and that both transferor and transferee are jointly and severally liable in relation to liabilities towards tax, interest and penalty.

4. The petitioner has submitted the certificate of registration on conversion. This document reveals that Symbion Technology Private Limited was converted as Symbion Technology LLP. The registration certificate was issued on 19.04.2023. The proceedings against the private limited company were initiated much later in 2025. Therefore, as per the law laid down in *Maruti Suzuki*, such proceedings cannot be sustained. In this connection, it is pertinent to observe that a transfer of business is distinguishable because both transferor and transferee continue to exist, whereas, both in case of conversion or amalgamation, only the resulting entity survives. Hence, the assessment orders impugned herein are set aside. It is, however, open to the respondent to initiate proceedings against the LLP in accordance with law. All contentions are left open to the petitioner in this regard.

5. These writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

18-08-2026

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

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To

The State Tax officer
Commercial Taxes Department
Kodambakkam Assessment Circle
No.1, 4th Floor, PAPJM Annex Building
Greams Road, Chennai-600006

SENTHILKUMAR RAMAMOORTHY, J.

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