IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on	25.02.2026
Pronounced on	03.06.2026

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5854 of 2025
and
W.M.P.No.6437 of 2025

M/s. Kay Arr Engineering Services,
Rep. By its Managing Partner,
Mr.Kanakaraj Palanisamy,
SF.No.225/4, Puliamara Thottam,
Nagaiya Thottam, Kannampalayam,
Sulur, Coimbatore, Tamil Nadu 641 402. ...Petitioner

Vs.

1. The Assistant Commissioner of GST & Central Excise,
Coimbatore IV Division,
1667, 1st floor, Aditya Towers, Trichy Road,
Ramanathapuram, Coimbatore : 641 045.

2. The Deputy Director,
Directorate General of Goods and Service Tax Intelligence (DGGSTI),
Madurai Regional Unit, #4, Sri Lakshmi Complex,
P& T Nagar Main Road, Madurai : 625 014.

...Respondents

Prayer : Writ Petition is filed under Article of the 226 of the Constitution of India, for issuance of a Writ of Certiorari call for the records of the impugned Order-in-Original No.1/2024-GST [DIN:20250159XN0000885508] dated

16.01.2025 issued under Section 74 of the CGST/TNGST Act, 2017 covering a consolidated period of six financial years 2017-18 to 2022-23 and uploaded along with the summary of order in DRC-07 from the files of the first respondent herein, quash the same.

For Petitioner	:	M/s. Aparna Nandakumar
For Respondents	:	Mr.Sai Srujan Tayi Senior Standing Counsel Ms.Pooja Jain Junior Standing Counsel

ORDER

The petitioner has challenged the **Order-in-Original No. 1/2024 dated 16.01.2025** passed by the first respondent. By the impugned order, the proposal in **Show Cause Notice No. 38/2024 GST dated 26.06.2024**, issued by the second respondent (DGGI), has been confirmed.

2. The learned Senior Counsel for the petitioner would submit that the invocation of the extended period of limitation under **Section 74 of the CGST Act, 2017** is not applicable to the facts of the case. It is submitted that the petitioner had bonafidely adopted the classification under **S.No. 234 of the First Schedule to Notification No. 1/2017-Central Tax (Rate)** (taxed at 5%, later revised to 12%) regarding maintenance charges for wind-operated electricity generators. The Revenue's allegation that the petitioner suppressed facts to

avoid a higher rate under **S.No. 135 of the Fourth Schedule** (taxed at 14% CGST) is without merit, as the issue arises out of a bonafide interpretation of the classification entries.

3. Adverting to the issue of jurisdiction, the learned Senior Counsel would draw the attention of this Court to **Notification No. 02/2017-Central Tax** as amended by **Notification No. 02/2022 dated 11.03.2022** and further amended by **Notification No. 27/2024 dated 25.11.2024**.

4. It is submitted that by virtue of the latest amendment, for notices issued by the **DGGI**, only an officer in the rank of **Additional Commissioner or Joint Commissioner** is competent to pass the adjudication order whereas in the present case, the impugned order has been passed by the **Assistant Commissioner of GST & Central Excise**, who lacks the jurisdiction to adjudicate notices issued by the second respondent.

5. The learned counsel for the petitioner further relied on the judgment of this Court in **Titan Company Ltd vs. Joint Commissioner of GST (W.P. No. 33164 of 2023)**, wherein it was categorically held that the authorities cannot bunch multiple assessment years or pass composite orders in a manner that

bypasses the individual limitation periods prescribed under the Act.

6. Per contra, the learned Senior Standing Counsel for the respondents would submit that the classification issue is a matter of fact to be adjudicated by the **Appellate Authority under Section 107** and cannot be entertained in summary proceedings under **Article 226 of the Constitution of India**. On jurisdiction, he would refer to the parent **Notification No. 02/2017** to argue that the Assistant Commissioner remains a "proper officer" for adjudication and that subsequent notifications only expanded the powers of higher-ranking officers without divesting the first respondent of his authority.

7. **Notification No. 02/2017-Central Tax dated 19.06.2017** was issued in exercise of the powers conferred under Section 3 read with Section 5 of the Central Goods and Services Tax Act, 2017, and Section 3 of the Integrated Goods and Services Tax Act, 2017. By virtue of the said notification, the Central Board of Excise and Customs appointed the officers specified therein as “proper officers” and designated the Central Tax Officers subordinate to them, vesting them with all powers under the said Acts and the Rules framed thereunder, in respect of the jurisdiction specified in the table appended thereto, as follows:

"(a) Principal Chief Commissioners of Central Tax and Principal Directors General of Central Tax,

(b) Chief Commissioners of Central Tax and Directors General of Central Tax,

(c) Principal Commissioners of Central Tax and Principal Additional Directors General of Central Tax,

(d) Commissioners of Central Tax and Additional Directors General of Central Tax,

(e) Additional Commissioners of Central Tax and Additional Directors of Central Tax,

(f) Joint Commissioners of Central Tax and Joint Directors of Central Tax,

(g) Deputy Commissioners of Central Tax and Deputy Directors of Central Tax,

(h) Assistant Commissioners of Central Tax and Assistant Directors of Central Tax,

(i) Commissioners of Central Tax (Audit),

(j) Commissioners of Central Tax (Appeals),

(k) Additional Commissioners of Central Tax (Appeals)"

8. At the time of issuance of the above notification, there were four tables appended to it, as detailed below:-

Table No.	***Heading***
1.	*Clause 2 - The Principal Chief Commissioners of Central Tax or the Chief Commissioners of Central Tax*
2.	*Clause 3 - The principal Commissioners of Central Tax or the Commissioners of Central Tax*
3.	*Clause 4 - The Commissioners of Central Tax (Appeals) and Additional Commissioners of Central Tax (Appeals)*
4.	*Clause 5 - The Commissioners of Central Tax (Audit)*

9. Subsequently, the said notification was amended by **Notification No.2/2022 – Central Tax dated 11.03.2022**, whereby Clause 3A and Table V were inserted. By virtue of Clause 3A, inserted through the aforesaid amending notification, the Additional Commissioners or Joint Commissioners of Central Tax, subordinate to the Principal Commissioners of Central Tax or Commissioners of Central Tax, were vested with the powers specified in the corresponding entry under Column (3) of Table V.

10. Table V, as extracted from the amending notification, reads as follows:-

TABLE V

Powers of Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence.

Sl.No.	***Principal Commissioner or Commissioner of Central Tax***	***Powers (Exercisable throughout the territory of India)***
(1)	*(2)*	*(3)*
1.	*Principal Commissioner Ahmedabad South*	*Passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence under Sections*
2.	*Principal Commissioner Bhopal*	
3.	*Principal Commissioner*	

	Chandigarh	*67, 73, 74, 76, 122, 125, 127, 129 and 130 of Central Goods and Services Tax Act 2017.*
4.	*Commissioner Chennai South*	
5.	*Principal Commissioner Delhi North*	
6.	*Principal Commissioner Guwahati*	
7.	*Commissioner Rangareddy*	
8.	*Principal Commissioner Kolkata North*	
9.	*Principal Commissioner Lucknow*	
10.	*Commissioner Thane*	

11. Thus, in respect of notices issued by officers of the Directorate General of Goods and Services Tax Intelligence (DGGI), namely the second respondent herein, only the Additional Commissioner or Joint Commissioner of Central Tax has been notified / designated to pass orders.

12. However, the impugned Order–in-Original No.1/2024-GST dated 16.01.2025 has been passed by the first respondent, which is clearly contrary to **Notification No.2/2022 – Central Tax dated 11.03.2022**. Therefore, the impugned order suffers from procedural irregularity and has been passed in violation of the aforesaid notification.

13. Therefore, the impugned order is liable to be quashed and accordingly, the same is quashed and the case is remitted back to pass a fresh order by any competent authority as per **Notification No. 02/2017-Central Tax dated 19.06.2017** modified by **Notification No. 27/2024 dated 25.11.2024** on merits and in accordance with law, as expeditiously as possible, in terms of the aforesaid notification and by exercising jurisdiction thereunder.

14. Needless to state, before passing the final order, an opportunity of hearing shall be afforded to the petitioner.

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

03.06.2026

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

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To

1. The Assistant Commissioner of GST & Central Excise,
   Coimbatore IV Division,
   1667, 1st floor, Aditya Towers, Trichy Road,
   Ramanathapuram, Coimbatore : 641 045.

2. The Deputy Director,
   Directorate General of Goods and Service Tax Intelligence (DGGSTI),
   Madurai Regional Unit, #4, Sri Lakshmi Complex,
   P& T Nagar Main Road, Madurai : 625 014.

C. SARAVANAN, J.

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Pre-delivery order made in
W.P.No.5854 of 2025

03.06.2026