IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on	18.02.2026
Pronounced on	08.06.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.20935, 21399 and 21403 of 2024
and
W.M.P.Nos.23360, 22875 and 23365 of 2024

M/s.Canon India Private Limited,
Represented by its Senior Manager ... Petitioner in all W.Ps

Vs.

1.State Tax Officer/Group – VI,
Chengalpattu Intelligence,
No.870/2A, N.S.Garden,
Kancheepuram High Road,
Thimmabaram, Chengalpattu – 603 101.

2.State Tax Officer/Group-V,
Chengalpattu Intelligence-II,
No.870/2A, N.S.Garden,
Kancheepuram High Road,
Thimmabaram, Chengalpattu – 603 101.

3.Joint Commissioner (ST),
Chengalpattu Intelligence Division,
No.870/2A, N.S.Garden,
Kancheepuram High Road,
Thimmabaram, Chengalpattu – 603 101. ... Respondents in all W.Ps

Prayer in W.P.No.20935 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to quash the Notice dated 13.07.2024 bearing Reference GSTIN.33AAACC4175D1Z5/2019-2020 in DRC-01 issued by the 1st Respondent herein and all proceedings pursuant thereto, as being without jurisdiction, illegal, arbitrary, *mala fide*, in violation of Principles of Natural Justice and time barred.

Prayer in W.P.No.21399 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to quash the Notice dated 13.07.2024 bearing Reference GSTIN.33AAACC4175D1Z5/2017-2018 in DRC-01 issued by the 1st Respondent herein and all proceedings pursuant thereto, as being without jurisdiction, illegal, arbitrary, *mala fide*, in violation of Principles of Natural Justice and time barred.

Prayer in W.P.No.21403 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to quash the Notice dated 13.07.2024 bearing Reference GSTIN.33AAACC4175D1Z5/2018-2019 in DRC-01 issued by the 1st Respondent herein and all proceedings pursuant thereto, as being without jurisdiction, illegal, arbitrary, *mala fide*, in violation of Principles of Natural Justice and time barred.

For Petitioner (In all W.Ps)	:	Mr.Krishna Srinivasan Senior Counsel for S.Ramasubramaniam and Associates
For Respondents (In all W.Ps)	:	Mr.C.Harsharaj Special Government Pleader

COMMON ORDER

Heard the learned Senior Counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

2. In these Writ Petitions, the Petitioner has challenged the impugned Show Cause Notices as detailed below:-

Sl.No.	W.P.No.	Date of Issuance of Show Cause Notice in GST DRC-01	GSTIN No.	Tax Period
1.	20935 of 2024	13.07.2024	33AAACC4175D1Z5/ 2019-2020	2019-2020
2.	21399 of 2024	13.07.2024	33AAACC4175D1Z5/ 2017-2018	2017-2018
3.	21403 of 2024	13.07.2024	33AAACC4175D1Z5/ 2018-2019	2018-2019

3. Earlier, this case was heard at length along with a batch of cases where proceedings under Section 74 of the respective GST Enactments were challenged. After the submissions of the learned Senior Counsel for the Petitioner, the present cases were to be reserved for passing orders along with the said batch.

4. However, during the interregnum, the learned Senior Counsel for the Petitioner, requested for de-tagging these cases for passing separate

orders in terms of the decision of the Division Bench of this Court in **BASF Catalysts India Private Limited, Represented by its Authorized Signatory** Vs. **The Deputy Commissioner (ST)-I, Chennai** in W.A.Nos.1258, 1259, 1260, 1261 and 1262 of 2024 *vide* Order dated 28.03.2025.

5. Earlier, the learned Senior Counsel for the Petitioner had advanced arguments on behalf of the Petitioner based on the decision of the Hon'ble Supreme Court in **Collector of Central Excise** Vs. **H.M.M. Limited**, 1995 (3) SCC 322.

6. The learned Senior Counsel for the Petitioner would submit that the Petitioner had been issued with three other Show Cause Notices for the Tax Period 2020-2021, 2021-2022 and 2022-2023 impugned in W.P.Nos.20931, 21416 and 21422 of 2024 along with the impugned Show Cause Notices for the Tax Period 2017-2018, 2018-2019 and 2019-2020.

7. *Vide* Order dated 06.08.2024 in these three Writ Petitions, the Court ordered as under:-

> *"6. As far as **W.P.Nos.20931, 21416 and 21422 of 2024** are concerned they are pertaining to*

Assessment Years 2020-2021, 2021-2022 and 2022-2023, Show Cause Notices were issued well within the period of three years. Therefore, in the event if this Court concludes that the Show Cause Notice was issued under Section 74(1) of the Act, is not sustainable, the officers can proceed under Section 73(1) for the Assessment Years 2020-2021, 2021-2022 and 2022-2023 alone. ***Therefore, there shall be an order of interim stay in W.P.Nos.21399, 21403 and 20935 of 2024.***

6. As far as W.P.Nos.20931, 21416 and 21422 of 2024 are concerned, notice to the Respondents returnable by 27.08.2024. Private Notice is also permitted.

7. At this juncture, the learned Senior Counsel for the Petitioner seeks time for filing reply to the Show Cause Notices issued which are all challenged in ***W.P.Nos.20931, 21416 and 21422 of 2024*** *by eight weeks time. However, the learned counsel for the Respondent made objection for the said submission."*

8. Therefore, by Order dated **04.11.2024, W.P.Nos.20931, 21416** and **21422 of 2024,** were disposed with the following observations:-

"When the matters were taken up for hearing, it was submitted by the learned Senior Advocate for the petitioner(s) that the above three writ petitions are filed challenging the show cause notice dated 13.07.2024 in DRC-01 for the assessment years 2020-21, 2021-22 and 2022-23 respectively and there was also an interim direction to submit their reply. The learned Senior Advocate further submitted that replies to the show cause notice have also been submitted by

the petitioner.

2. In response to the same, Mr.C.Harsha Raj, learned Additional Government Pleader appearing for the Respondents would submit that orders would be passed by the Respondents after considering the objections and granting the petitioner an opportunity of hearing.

3. Recording the same, these writ petitions are closed. The 1st Respondent shall consider the objections filed by the petitioner and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. No costs. Consequently, connected miscellaneous petitions are closed."

9. It is further submitted that these cases can be remitted back to the Respondents by quashing the impugned Show Cause Notices with a direction to the Respondents to issue fresh Show Cause Notices under Section 73 of the respective GST enactments in the light of the decision of this Court in **M/s.Tata Play Limited and others** Vs. **Union of India, Ministry of Finance, New Delhi and others** in **W.P.Nos.17184 of 2024 etc., batch** dated **12.06.2025** as modified by **05.11.2025** [2025 32 Centax 318]. Paragraph No.3 of the Order dated **05.11.2025** is reproduced below:-

Sl. No.	Financial Year	Actual / Original due date for filing	Due date extended in exercise of power under	Period of limitation under Section	Extended time limit under Section 73(10) for	Limitation under Section 73(10) after

		Annual Return under Section 44(1)	**Section 44 of CGST Act through Notifications**	**73(10) of CGST Act**	**issuance of order under Section 73(9) in exercise of power under Section 168A of CGST Act (upto)**	**exclusion of period 15.03.2020 to 28.02.2022 as per Order dated 10.01.2022 of the Hon'ble Supreme Court**
1.	2017-2018	31.12.2018	05.02.2020 07.02.2020 (Notification No.06/2020)	05.02.2023	31.12.2023 (Notification No.09/2023)	21.01.2025 Adding 715 days
2.	2018-2019	31.12.2019	31.12.2020 (Notification No.80/2020)	31.12.2023	30.04.2024 (Notification No.56/2023)	27.02.2025 Adding 424 days
3.	2019-2020	31.12.2020	31.03.2021 (Notification No.04/2021)	31.03.2024	31.08.2024 (Notification No.56/2023)	28.02.2025 Adding 334 days

10. The learned Senior Counsel for the Petitioner submitted that in view of the Impugned Show Cause Notices, the Petitioner is being denied the benefit of the Authorised Economic Operator (AEO) Programme of the Central Board of Excise of Customs, presently known as the Central Board of Indirect Taxes and Customs, in terms of Circular No.33/2016-Customs dated 22.07.2016. Such denial is on account of the impugned Show Cause Notices dated 13.07.2024 issued to the Petitioner for the Tax Periods 2017-2018, 2018-2019 and 2019-2020, which are the subject matter of these Writ Petitions.

11. It is submitted that there was a fatal error for issuance of the respective Show Cause Notices dated 13.07.2024 long after the expiry of limitation.

12. The learned Senior Counsel for the Petitioner further submitted that the matter may be remitted back to the Respondents for re-examination of the issue after recording whether there is any shortfall in payment of tax, if any, falling within the scope of Section 73 of the respective GST Enactments.

13. In support of the said contention, reliance was placed on the decision of the Division Bench of this Court in **BASF Catalysts India Private Limited** (referred to *supra*), wherein, the Hon'ble Division Bench observed as under:-

> ***"2. The charges of fraud or willful mis-statement or suppression of facts to evade tax made in the show cause notices shall be deemed to have been scored off or redacted.***
>
> ***3. Appellant shall reply to the show cause notices within six weeks from today. The show cause notices shall be disposed by a reasoned order dealing with all submissions of appellant. Before passing any order, a personal hearing shall be given, notice whereof shall be communicated at least seven working***

days in advance.

4. If the Adjudicating Authority is going to rely on any judgment of any Court or Tribunal, a list thereof shall be made available along with the notice for personal hearing, so that appellant will be able to deal with/distinguish the same during the personal hearing.

5. Appeals stand disposed of. There shall be no order as to costs. Consequently, all interim applications are closed."

14. The learned Senior Counsel for the Petitioner drew the attention of this Court to the averments made in Paragraph 3 of the Affidavit filed in support of the Writ Petitions, Paragraph 8 of the Counter Affidavit filed by the Respondents, and Paragraph 12 of the Rejoinder.

15. It is submitted that although Section 74 of the respective GST Enactments has been invoked, the Show Cause Notices issued thereafter do not contain any details justifying the invocation of Section 74 of the respective GST Enactments. Therefore, it is contended that the Petitioner's case requires re-examination from the perspective of Section 73 of the respective GST Enactments.

16. The learned Special Government Pleader for the Respondents, on the other hand, submitted that the facts of the present cases are totally

different and therefore the decision of the Division Bench of this Court in **BASF Catalysts India Private Limited** (referred to *supra*) is not applicable to the facts of the present cases.

17. The learned Special Government Pleader for the Respondents further submitted that the Petitioner had not cooperated during the inspection conducted under Section 67 of the respective GST Enactments and had also failed to produce the necessary documents. It is therefore submitted that in terms of the definition of "**Suppression**" in **Explanation-2** to Section 74 of the respective GST Enactments, such failure to furnish the documents would also constitute **"Suppression of facts"**.

18. I have considered arguments advanced by the learned Senior Counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

19. The challenge to the impugned Show Cause Notices on the ground of limitation has to be answered against the Petitioner in the light of the views expressed by this Court today by a common order in the case of **W.P.No.2142 of 2026** [Turbo Energy Private Limited], **W.P.No.35967, 35970, 35974 and 35976 of 2024** [Fastenex Estates Private Limited] and

W.P.Nos.14487, 14492 and 14500 of 2025 [Ispahani Estates Private Limited]. The ratio therein applies to the facts of the present cases.

20. The larger issue regarding invocation of extended period of limitation is also answered against the Petitioner today in W.P.No.2142 of 2026 [Turbo Energy Private Limited], W.P.No.35967, 35970, 35974 and 35976 of 2024 [Fastenex Estates Private Limited] and W.P.Nos.14487, 14492 and 14500 of 2025 [Ispahani Estates Private Limited], by a Separate Order. The ratio therein applies to the facts of the present case.

21. The impugned Show Cause Notices had been issued long before the expiry of limitation prescribed under Section 74 of the respective GST Enactments.

22. Facts on record reveal that the impugned Show Cause Notices were preceded by an Intimation in GST DRC-01A all dated 11.06.2024. They were also replied by the Petitioner on the dates mentioned in the Show Cause Notices for the respective Tax Periods.

23. The Petitioner replied to the intimation in GST DRC-01A only for the Tax Period 2017-2018. The Petitioner has not replied for the Tax Period 2018-2019 and 2019-2020. Without a reply to the Show Cause Notice, order can be passed under Section 73 or Section 74 of the respective GST Enactments.

24. The fact that the Petitioner has not replied to the intimation in GST DRC-01A all dated 11.06.2024 for the Assessment Years 2018-2019 and 2019-2020 itself invites the invocation of machinery under Section 74 of the respective GST Enactments in view of definition of the expression "Suppression" in the **Explanation-2** to Section 74 of the respective GST Enactments which came to be deleted only later by virtue of Finance (No.2) Act, 2024 (15/2024) dated 16.08.2024.

25. Therefore, even otherwise invocation of Section 74 of the respective GST Enactments for the Tax Period 2018-2019 and 2019-2020 covered by W.P.Nos.21403 and 20935 of 2024 cannot be challenged.

26. Even if Section 74 of the respective GST Enactments was wrongly invoked, it is for the Petitioner to establish the case by filing a reply

in Form GST DRC-06. It is not possible to straight away to come to a conclusion that invocation of machinery under Section 74 of the respective GST Enactments was without jurisdiction without a proper reply from the Petitioner and adjudication by the Respondents.

27. Besides, there are several disputed questions of facts which cannot be decided in a summary proceeding under Article 226 of the Constitution of India. Therefore, these Writ Petitions under Article 226 are not maintainable and are liable to be dismissed.

28. That apart, even if orders have been passed for the Assessment Years 2020-2021, 2021-2022 and 2022-2023, challenge to invocation of Section 74 of the respective GST Enactments for these Assessment Years namely 2017-2018, 2018-2019 and 2019-2020 cannot be countenanced, as each tax year is an independent block and if there are ingredients to invoke extended period of limitation, such proceedings can be initiated under Section 74 of the respective GST Enactments and cannot be scuttled or short-circuited under Article 226 of the Constitution of India.

29. Therefore, I see no merits in the challenge to the impugned Show Cause Notices.

30. These Writ Petitions are therefore liable to be dismissed and are accordingly dismissed. However, liberty is given to the Petitioner to file a reply to the respective Show Cause Notices in GST DRC-01 dated 13.07.2024.

31. In case the Petitioner complies with the above stipulation, the 1st Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply. Subject to the Petitioner complying with the above stipulation, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

32. In case the Petitioner fails to comply with the above stipulation, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

33. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner. No costs. Connected Writ Miscellaneous Petitions are closed.

08.06.2026

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Neutral Citation : Yes / No

To

1.State Tax Officer/Group – VI,
Chengalpattu Intelligence,
No.870/2A, N.S.Garden,
Kancheepuram High Road,
Thimmabaram, Chengalpattu – 603 101.

2.State Tax Officer/Group-V,
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3.Joint Commissioner (ST),
Chengalpattu Intelligence Division,
No.870/2A, N.S.Garden,
Kancheepuram High Road,
Thimmabaram, Chengalpattu – 603 101.

C.SARAVANAN, J.

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Pre-delivery Common Order in
W.P.Nos.20935, 21399 and 21403 of 2024

08.06.2026