IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on :15.06.2026

Pronounced on :06.07.2026

CORAM

THE HONOURABLE DR. JUSTICE G.JAYACHANDRAN
AND
THE HONOURABLE MRS. JUSTICE N.MALA

W.A.Nos.2282 of 2025, 1969 of 2022,1970 of 2022, 2054 of 2022, 2057 of 2022, 2058 of 2022, 2060 of 2022, 2061 of 2022,2066 of 2022, 2078 of 2022, 2146 of 2022, 2778 of 2022, 2779 of 2022 and 1201 of 2025
&
C.M.P.Nos.14378 of 2022, 154 of 2023, 14389 of 2022, 15496 of 2022, 15560 of 2022 and 15869 of 2022, 15561, 15568 of 2022, 15581 of 2022, 190 of 2023, 15644 of 2022, 15692 of 2022, 16009 and 22573 of 2022

W.A.No.2282 of 2025:
M/s Eskay Design,
Represented by its Partner,
Shri.K.Shivashankar
Kailash No.25, Cenotaph Road 1st Street,
Teynampet, Chennai 600 018. ..Appellant/Petitioner

/versus/

1.Union of India
Represented by its Secretary,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi.

2.The Joint Director,
Directorate General of GST Intelligence,
Chennai Zonal Unit,
V and VIII Floors, Tower II,
BSNL Building, No.16, Greams Road,
Chennai 600 006.

3.The Additional Commissioner of Central Tax
and Central Excise,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034. ..Respondent/Respondent

Prayer:

Writ Appeal has been filed under Clause 15 of Letter Patent to allow the writ appeal by setting aside the impugned order dated 02.09.2024 in W.P.No.8412 of 2022 passed by the Hon'ble High Court.

For Appellant :Mr.Hari Radhakrishnan

For Respondents :No appearance for R1 and R3
M/s S.Vaitheeswari for R2

W.A.No.1969 of 2022:

M/s IL & FS Tamil Nadu Power Corporation Ltd.,
Represented by its authorized signatory,
4th Floor, KPR Tower,
No.2, 1st Street,
Subba Rao Avenue, College Road,
Chennai 600 006. ..Appellant

/versus/

1.Additional Director General,
Directorate of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street, Ukkadam,
Coimbatore 641 001.

2.Additional Director General (Adjudication),
Directorate of GST Intelligence,
Mumbai Zonal Unit,
1st and 3rd Floor, NTC House,
15 NM Road, Ballard Estate,
Mumbai 400 001.

3.Central Board of Excise and Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

5.The Principal Commissioner of GST & Central Excise,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai 600 034. ..Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.14039 of 2021 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran

For Respondents :Mr.M.Santhanaraman, Sr.St.C for R1
Service not completed for R2 to R4
No appearance for R5

W.A.No.1970 of 2022:

M/s IL & FS Tamil Nadu Power Corporation Ltd.,
Represented by its authorized signatory,
4th Floor, KPR Tower,
No.2, 1st Street,
Subba Rao Avenue, College Road,
Chennai 600 006. ..Appellant/Appellant

/versus/

1.Additional Director General,
Directorate of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street, Ukkadam,
Coimbatore 641 001.

2.Additional Director General (Adjudication),
Directorate of GST Intelligence,
Mumbai Zonal Unit,
1st and 3rd Floor, NTC House,
15 NM Road, Ballard Estate,
Mumbai 400 001.

3.Central Board of Excise and Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

5.The Principal Commissioner of GST & Central Excise,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai 600 034. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.14036 of 2021 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran
For Respondents :Mr.M.Santhanaraman, Sr.St.C. for R1

W.A.No.2054 of 2022

M/s NLC Tamil Nadu Power Limited,
Represented by its Chief Executive Officer,
Mr.K.Kondas Kumar,
Tuticorin Harbour Estate,
Tuticorin 628 004. ..Appellant/Petitioner

/versus/

1.Additional Director General,
Directorate General of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street, Ukkadam,
Coimbatore 641 001.

2.Additional Director General (Adjudication),
Directorate General of GST Intelligence,
Mumbai Zonal Unit,
1st and 3rd Floor, NTC House,
15 NM Road, Ballard Estate,
Mumbai 400 001.

3.Central Board of Excise and Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

5.The Commissioner of GST & Central Excise,
Madurai Commissionerate,
No.4, Lal Bahadur Sashtri Road,
Revenue Buildigs, BB Kulam,
Madurai 625 002. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.17498 of 2021 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran

For Respondents :No appearance

W.A.No.2057 of 2022:

M/s NLC India Limited,
Formerly Neyveli Lignite Corporation Limited,
Represented by its Company Secretary,
Mr.K.Viswanath,
Block-1, Corporate Office,
Neyveli, Tamil Nadu 607 801. ..Appellant/Petitioner

/versus/

1.Additional Director General,
Directorate of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street, Ukkadam,
Coimbatore 641 001.

2.Additional Director General (Adjudication),
Directorate of GST Intelligence,
Mumbai Zonal Unit,
1st and 3rd Floor, NTC House,
15 NM Road, Ballard Estate,
Mumbai 400 001.

3.Central Board of Indirect Taxes and Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

5.The Commissioner of GST & Central Excise,
Trichy Commissionerate,
No.1,Willams Road, Melapudur,
Cantonment, Tiruchirappalli 620 001. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.17385 of 2021 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran
For Respondents :Mr.K.Umesh Rao
Senior Standing Counsel for R2 to R5
M/s M.Santhanaraman,Sr.St.C. for R1

W.A.No.2058 of 2022:

M/s NLC India Limited,
Formerly Neyveli Lignite Corporation Limited,
Represented by its Company Secretary,
Mr.K.Viswanath,
Block-1, Corporate Office,
Neyveli, Tamil Nadu 607 801. ..Appellant/Petitioner

/versus/

1.Principal Additional Director General,
Directorate of GST Intelligence,
Coimbatore Zonal Unit,
No.16, BSNL Building, Tower-II,
5th and 8th Floor, Greams Road,
Chennai 600 006.
2.Central Board of Indirect Taxes and Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

3.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.The Commissioner of GST & Central Excise,
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.1570 of 2022 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran
For Respondents :M/s M.Santhanaraman, Sr.St.C for R1 to R4

W.A.No.2060 of 2022:

M/s NLC India Limited,
Formerly Neyveli Lignite Corporation Limited,
Represented by its Company Secretary,
Mr.K.Viswanath,
Block-1, Corporate Office,
Neyveli, Tamil Nadu 607 801. ..Appellant/Petitioner

/versus/

1.Additional Director General,
Directorate of GST Intelligence,
Coimbatore Zonal Unit,
155-I, Lakshmanan Street, Ukkadam,
Coimbatore 641 001.

2.Additional Director General (Adjudication),
Directorate of GST Intelligence,
Mumbai Zonal Unit,
1st & 3rd Floor, NTC House,
15NM Road, Ballard Estate,
Mumbai 400 001.

3.Central Board of Indirect Taxes and Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

5.The Commissioner of GST & Central Excise,
Trichy Commissionerate,
No.1, Williams Road, Melapudur,
Cantonment, Tiruchirappalli 620 001. ..Respondents/Respondents

Prayer:
Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.17383 of 2021 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran

For Respondents :M/s M.Santhanaraman, Sr.St.C for R1
M/s K.Umesh Rao, Sr.St.C. for R2 to R5

W.A.No.2061 of 2022:

M/s NLC India Limited,
Formerly Neyveli Lignite Corporation Limited,
Represented by its Company Secretary,
Mr.K.Viswanath,
Block-1, Corporate Office,
Neyveli, Tamil Nadu 607 801. ..Appellant/Petitioner

/versus/

1.Principal Additional Director General,
Directorate of GST Intelligence,
Coimbatore Zonal Unit,
No.16, BSNL Building, Tower-II,
5th and 8th Floor, Greams Road,
Chennai 600 006.

2.Central Board of Indirect Taxes and Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

3.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.The Commissioner of GST & Central Excise,
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.1571 of 2021 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran
For Respondents :M/s M.Santhanaraman, Sr.St.C for R1 to R4

W.A.No.2066 of 2022

M/s NLC Tamil Nadu Power Limited,
Represented by its Chief Executive Officer,
Mr.K.Kondas Kumar,
Tuticorin Harbour Estate,
Tuiticorin 628 004. ..Appellant/Petitioner

/versus/

1.Additional Director General,
Directorate General of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street, Ukkadam,
Coimbatore 641 001.

2.Additional Director General (Adjudication),
Directorate General of GST Intelligence,
Mumbai Zonal Unit,
1st and 3rd Floor, NTC House,
15 NM Road, Ballard Estate,
Mumbai 400 001.

3.Central Board of Indirect Taxes & Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

5.The Commissioner of GST & Central Excise,
Madurai Commissionerate,
No.4, Lal Bahadur Sashtri Road,
Revenue Buildings, BB Kulam,
Madurai 625 002. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.17496 of 2021 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran
For Respondents :No appearance

W.A.No.2078 of 2022

Qualitas Medical Group Private Limited,
Qualitas Screening & Family Clinic,
Represented by its Director,
No.G999, New No.4, 15th Street,
Anna Nagar West, Chennai 600 040. ..Appellant/Petitioner

/versus/

1.Joint Director,
Directorate of GST Intelligence,
Chennai Zonal Unit,
C-3, C-WING, II Floor, Rajaji Bhavan,
Besant Nagar, Chennai 600 090.

2.Central Board of Indirect Taxes & Customs,
Through the Chairman,
Department of Revenue, Ministry of Finance,
North Block, New Delhi-110 001.

3.Union of India,
Through the Secretary,
Department of Revenue, Ministry of Finance,
North Block, New Delhi 110 001.

4.Joint Commissioner,
Office of the Commissioner of GST & Central Excise,
Chennai South Commissionerate,
692, M.H.U.Complex, Nandandam, Chennai 600 035.

5.Assistant Commissioner of Central Tax & Central Excise,
T.Nagar Division, 692, MHU Complex, Anna Salai,
Nandanam, Chennai 600 035. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.17938 of 2021 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran
For Respondents :No appearance

W.A.No.2146 of 2022:

Qualitas Medical Group Private Limited,
Qualitas Screening & Family Clinic,
Represented by its Director,
No.G999, New No.4, 15th Street,
Anna Nagar West, Chennai 600 040. ..Appellant/Petitioner

/versus/

1.Joint Director,
Directorate of GST Intelligence,
Chennai Zonal Unit,
C-3, C-WING, II Floor, Rajaji Bhavan,
Besant Nagar, Chennai 600 090.

2.Central Board of Indirect Taxes & Customs,
Through the Chairman,
Department of Revenue, Ministry of Finance,
North Block, New Delhi 110 001.

3.Union of India,
Through the Secretary,
Department of Revenue, Ministry of Finance,
North Block, New Delhi 110 001.

4.Joint Commissioner,
Office of the Commissioner of GST & Central Excise,
Chennai South Commissionerate,
692, M.H.U. Complex, Nandanam,
Chennai 600 035.

5.Assistant Commissioner of Central Tax & Central Excise,
T.Nagar Division, 692, MHU Complex, Anna Salai,
Nandanam, Chennai 600 035. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.17937 of 2021 and thereby allow the above Writ Appeal.

For Appellant :M/s Raghavan Ramabadran for
Mr.Raghav Rajeev
For Respondents :Mr.M.Santhanaraman

W.A.No.2778 of 2022:

M/s G.K.Shipping Services Pvt.Ltd.,
Represented by its Managing Director,
Shri Ramesh,
5-A/1, 10th Street,
Toovipuram,
Thoothukudi 628 003. ..Appellant/Petitioner

/versus/

1.Union of India,
Represented by its Secretary,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi.

2.The Additional Director,
Directorate General of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street,
Ukkadam, Coimbatore 641 001.

3.The Joint Commissioner,
O/o The Joint Commissioner of Central GST and Central Excise,
No.7, Tractor Road, N.G.O. "A" Colony,
Tirunelveli 627 007. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letter Patent to allow the writ appeal by setting aside the impugned order dated 17.06.2022 in W.P.No.24680 of 2021 passed by the Hon'ble High Court.

For Appellant :M/s Hari Radhakrishnan
For Respondents :M/s M.Santhanaraman, Sr.St.C for R1
No appearance for R2 to R5

W.A.No.2779 of 2022:

M/s G.K.Shipping Services Pvt.Ltd.,
Represented by its Managing Director,
Shri Ramesh,
5-A/1, 10th Street,
Toovipuram,
Thoothikudi 628 003. ..Appellant/Petitioner

/versus/

1.Union of India,
Represented by its Secretary,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi.

2.The Additional Director,
Directorate General of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street,
Ukkadam, Coimbatore 641 001.

3.The Joint Commissioner,
O/o The Joint Commissioner of Central GST and Central Excise,
No.7, Tractor Road, N.G.O. "A" Colony,
Tirunelveli 627 007. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letter Patent to allow the writ appeal by setting aside the impugned order dated 17.06.2022 in W.P.No.24677 of 2021 passed by the Hon'ble High Court.

For Appellant :M/s Hari Radhakrishnan
For Respondents :M/s M.Santhanaraman, Sr.St.C. for R1
No appearance for R2 and R3

W.A.No.1201 of 2025

M/s Global Decorators India Private Limited,
Represented by its Managing Director,
Shri M.Murugan,
No.562/928, P.H.Road,
Arumbakkam, Chennai 600 106. ..Appellant/Petitioner

/versus/

1.Union of India,
Represented by its Secretary,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi.

2.The Joint Director,
Directorate General of GST Intelligence,
Chennai Zonal Unit,
V and VIII Floors, Tower-II,
BSNL Building, No.16 Greams Road,
Chennai 600 006.

3.The Additional Commissioner of Central Tax and
Central Excise,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Raod,
Nungambakkam, Chennai 600 034. ..Respondents/Respondents

Prayer

Writ Appeal has been filed under Clause 15 of Letter Patent to allow the writ appeal by setting aside the impugned order dated 14.08.2024 in W.P.No.3530 of 2022 passed by the Hon’ble High Court.

For Appellant :Mr.Hari Radhakrishnan
For Respondents :No appearance

COMMON JUDGMENT

(Judgement of the Court was pronounced by Dr.G.Jayachandran,J.)

The Central Excise Department initiated investigation in respect of appellants who were found to have failed in discharging their Service Tax liability under the GST Act. The action initiated by Central Excise Officers outside the local jurisdiction of tax payer is the bone of contention in these batch of appeals. That apart, the appellants, who received the show cause notices, relying on the Master Circular No:1503/2/2017-CX, dated 10/03/2017, have challenged the Show cause notices on the ground that before issuance of show cause notice, they should have been given an opportunity of pre-consultation. In some of the writ petitions, the Order-in-Original passed as a consequence of the show cause notice are challenged.

2. The conferment of power to the Central Excise Officers through out the country has emanated from the Notification No:22/2014 -Service Tax, dated 16/09/2014 issued by the Central Board of Excise and Customs (in short "CBEC") under which Officers in the Directorate General of Audit, Directorate General of Central Excise Intelligence and Directorate General of Service Tax, specified as the Central Excise Officers, are appointed, investing them with all the powers under Chapter-V of the Finance Act, 1994 and the Rules made

thereunder, through out the Territory of India, as are exercisable by the Central Excise Officers of the corresponding rank as specified.(At this juncture, it is relevant and appropriate to record that, for governing the levy of Service Tax no separate Act is legislated, instead, a new chapter is inserted in the Central Excise Act,1944 through Finance Act, 1994)

3. The Table below is the Officers specified:

Sl. No.	Officers	Officers whose powers are to be exercised
1.	Principal Director General, Central Excise Intelligence or Principal Director General, Service Tax	Principal Chief Commissioner
2.	Director General, Audit	Chief Commissioner
3.	Principal Additional Director General, Central Excise Intelligence, Principal Additional Director General, Service Tax or Principal Additional Director General, Audit	Principal Commissioner
4.	Additional Director General, Central Excise Intelligence, Additional Director General, Service Tax or Additional Director General, Audit.	Commissioner
5.	Additional Director, Central Excise Intelligence, Additional Director, Service Tax or Additional Director, Audit	Additional Commissioner
6.	Joint Director, Central Excise Intelligence, Joint Director, Service Tax or Joint Director, Audit	Joint Commissioner
7.	Deputy Director or Assistant Director, Central Excise Intelligence, Deputy Director or Assistant Director, Service Tax or Deputy Director or Assistant Director, Audit	Deputy Commissioner or Assistant Commissioner
8.	Senior Intelligence Officer, Central Excise Intelligence, Superintendent, Service Tax or Superintendent, Audit.	Superintendent
9.	Intelligence Officer, Central Excise Intelligence, Inspector, Service Tax or Inspector, Audit	Inspector

4. Based on the empowerment under the said notification, inspections were conducted by Central Excise Officers and notices were issued to the respective taxpayers. Thereafter as a follow up action, show cause notices was issued naming the adjudication authority. In some cases, SCN were issued by

Officers outside the taxpayers Zone, but later transferred to the Office of the respective Zones. In few cases, on completion of adjudication, Order- in-Original were also passed.

5. Challenging the vires of the notification conferring jurisdiction through out the territory of India to the Central Excise Officers, the consequential show cause notices and order-in-originals, a batch of writ petitions were filed under Article 226 of the Constitution of India, when came up for consideration before the Court, the learned Single Judge considering the facts of the case and the challenge to the actions taken by the department categorised the writ petitions under the following 3 heads:-

Category No.1:	Writ Petitions have been filed against the impugned Notification No.22/2014-ST, dated 16.09.2014 issued by the Central Board of Excise and Customs under power conferred by clause (b) of Section 2 of the Central Excise Act, 1944 (1 of 1944) read with Clause (55) of Section 65B of the Finance Act, 1994 (32 of 1994), Rule 3 of the Central Excise Rules, 2002 and Rule 3 of the Service Tax Rules, 1994.
Category No.2:	Writ Petitions have been filed against the impugned Show Cause Notices (SCNs) issued by the Additional Director General, Directorate of GST Intelligence of the respective Zonal Units and Principal Additional Director General, Directorate of GST Intelligence, Chennai Zonal Unit and Additional Director General, Directorate of GST Intelligence (Hqrs.) New Delhi.
Category No.3:	Writ Petitions have been filed against the impugned Orders-in-Original passed by the Adjudicating Authority which proceeded Show Cause Notices issued by the Additional Director General, Directorate of GST Intelligence of the respective Zonal and Principal Additional Director General, Directorate of GST Intelligence, Chennai Zonal Unit.

6. After examining the provisions of the Finance Act,1994, Central excise Rules and Service Tax Rules, various notifications issued in connection

with conferment of powers as well as the decisions relied by the taxpayers, the learned Judge by a common order dated 17/06/2025, upheld the validity of the Notification No: 22 of 2014 conferring power on Central Excise Officers through out the territory of India and the consequential show cause notices issued by the Central Excise Officers outside the local limits of the taxpayer.

7. Further, the learned Judge granted time to the taxpayers to challenge by way of statutory appeal, the show cause notice or/order-in-original as the case may be under the statute. Following the dictum in *M/s Redington (India) Limited case*, the other writ petitions filed, challenging the notification/show cause notice/order-in-original were also disposed on the same terms.

8. Aggrieved by the order of the Learned Single Judge, the intra court appeals are filed by the appellants herein. It is the appellants' contention that in exercise of power under Section 73 of the Finance Act read with Rule 3 of the Service Tax Rules, 1994, the Board cannot confer pan-India Jurisdiction on the Central Excise Officers to exercise their power for the purpose of implementing the Service Tax Rules, since the investigating power of a Central Excise Officer is confined to the local limits as assigned by the Board that conferment of powers on Central Exercise Officers, to exercise power through out the territory of India is not contemplated under Rule 3 of the Service Tax Rule,1994

that no Central Excise Officer can be conferred with limitless jurisdiction to exercise his powers under the provisions of the Service Tax Act, since the Service Tax Act imposes restrictions on territorial jurisdiction and hence the inspection and issuance of show cause notice issued by the Central Excise Officers, beyond the local limits is without any authority.

9. According to the Learned Counsels appearing for the appellants, the term "Local Limit", must be understood as a territory confined to a defined part of a State. In this regard, reference was made to the judgment of the Kerala High Court in *P.Sivaramakrishnan v. State of Kerala reported in [1994 (5) TMI 24]*, wherein it was held that, the term "Local Limit" does not refer to the entire State, but a defined part thereof. Similarly, in Balaji Rice Company v. CTO reported in [1983 (4) TMI 243], the Andhra Pradesh High Court ruled that, the term " Local Limit" cannot mean the whole of State of Andhra Pradesh. The learned counsels further contended that as the impugned Notification override the act, it needs to be quashed, since Subordinate Legislation cannot travel beyond the parent statute. In support of the said contention, the learned counsels relied on the judgment in *Commissioner of Central Excise, Bolpur v. Ratan Melting and Wire Industries reported in [2008 (12) S.T.R. 416 (S.C.)]*, wherein, the Hon'ble Supreme Court of India, held that clarifications/circulars, which are contrary to the statutory provision have no existence in law.

10. Yet another contention of the counsels for the appellant is that, the learned Single Judge's reliance on the earlier Notification No.38/2001- C.E. (N.T) dated 26.06.2001, to uphold the vires of the impugned Notification 22/2014 on the premise that DGGI Officers are conferred with pan-India jurisdiction, is legally and factually incorrect.

11. According to the appellants, the Notification No.38/2001-C.E.(N.T.), was issued without any reference to the Finance Act, 1994, which speaks about the residual interpretation for the words and expressions used, but not defined under Chapter V of the Finance Act, 1994 or Service Tax Rules, 1994. The learned counsels contended that while Rule 3 of the Central Excise Rules, 2002, confers power on the Central Board of Excise and Customs, to appoint Central Excise Officer by notification specifying the jurisdiction, but in the Service Tax Rules, 1994, namely, Rule 3, states that the Board may appoint such Central Excise Officer, as it thinks fit for exercising the powers under Chapter V of the Finance Act, 1994, <u>within such local limit as it may assign</u> to them. (*emphasis added)* Therefore, the learned counsels submitted that under the Notification 22/2014, issued in exercise of power under Chapter V of the Finance Act, 1994 r/w the power under Service Tax Rules, 1994, superseding the earlier notifications, the Central Excise Officers designated to exercise power under the

Service Tax rules, can exercise powers within the local limit assigned to them and not beyond.

12. To buttress the above submission, the preamble to the Notification 22/2014, has been referred, which says that the Notification is issued in exercise of power conferred under Clause (b) Section 2 of the Central Excise Act, 1994 r/w Clause 55 of Section 65B of the Finance Act, 1994, Rule 3 of the Central Excise Rules, 2002 and Service Tax Rules, 1994. Referring to the judgment of the Hon'ble Supreme Court in *Commissioner of Customs v. Sayed Ali reported [2011(265) E.L.T.17(S.C.)]* and *Canon India -vs-Commissioner of Customs reported in [2021 (376) E.L.T. 3 (S.C.)],* the learned counsels submitted that the doctrine of comity of jurisdiction requires that for proper administration of justice, there should not be an overlapping exercise of powers by multiple officers.

13. As observed earlier, we find that in some of the cases, the Central Excise Officers outside the jurisdiction of the taxpayers local limit, have caused show cause notices and directed the taxpayers to attend the adjudication proceedings outside their territorial jurisdiction. In few other cases, the situs of the adjudication is fixed within the Zonal limit of the Taxpayer.

14. Tracing the changes brought to Section 73 of the Finance Act, 1994, the learned counsels submitted that the power to issue show cause notice was conferred with the Assistant Commissioner of Central Excise or as the case may be, the Deputy Commissioner of Central Excise. Subsequently, with effect from 13.05.2005 the term "Assistant Commissioner of Central Excise" or as the case may be "Deputy Commissioner of Central Excise" was substituted with the term "Central Excise Officer". The learned counsels submitted that the legislators with a purpose had used the Article 'the' as prefix to the expression "Central Excise Officer" and not 'an' or 'a' and that the difference is very relevant and crucial for the purpose of interpretation. According to the learned counsels, the learned Single Judge had failed to appreciate the use of article 'the' as a prefix to the term "Central Excise Officer" and upheld the Notification, conferring power to the Central Excise Officer to issue show cause notices without any territorial barrier.

15. Per contra, the learned counsel appearing for the Department submitted that the learned Single Judge had examined the provisions and the intent of the impugned Notification. The learned Revenue counsel contended that tracing the legislative history of Service Tax Rules, 1994 and the amendment carried out to Section 73 of the Finance Act, 1994, the learned

Single Judge had concluded that the Board did not contemplate creation of separate cadre of officers for implementing the provision of Chapter V of the Finance Act, 1994 and therefore, the officers from the Central Excise Department were considered best suited to implement the provisions of the Finance Act, 1994. It was only after 2002, that separate Commissionerates were formed in various Metropolitan cities, and that is why the term "Central Excise Officer" was not defined in the Finance Act, 1994, or in the Service Tax Rules, 1994. Under the circumstances, the Board invoking a deeming fiction adopted the definition of Central Excise officer as found in the Central Excise Rules, for the purpose of implementing the Service Tax provisions.

16. The learned counsel for the revenue, further submitted that the definition of Central Excise Officer as found in Section 2(b) of the Central Excise Act, 1944 was made applicable for the purpose of Chapter V of the Finance Act, 1994. The Central Excise Officers, as defined under Section 2(b) of the Central Excise Act, 1944 means any other officer of the Central Excise Department or any person (including an officer of the State Government) invested by the Central Board of Excise and Customs, thus, the definition of Central Excise Officer in Section 2(b) of the Central Excise Act, 1944, is expansive and it includes any person employed as an officer in the State Government besides officers of Central Excise Department. Thus by default,

officers of the Central Excise Department, are vested under the notification to exercise the power under Chapter V of the Finance Act, 1994, as also any person being an officer of the State Government. Since statute confers power on the board to determine the jurisdiction, the expression "Local Limit" as found in Rule 3 of the Service Tax Rules, 1994, will not fetter the right of the Board to invest power on the Central Excise Officers throughout the territory of India.

17. Heard the learned counsels for both sides and perused the records.

18. The notification 22/2014, expressly traces the source of power to issue the said notification on conferring power under the said Notification Central Excise officers mentioned therein are invested with all powers under Chapter V of the Finance Act, 1994 through out the territory of India. Section 65B of Chapter V of the Finance Act, 1994, relates to interpretation and definitions. Clause 55 of Section 65B deals with words and expressions not defined. The residual clause, says, for the purpose of definition of those words and expressions, not defined in the Chapter V of the Finance Act, 1994, the definitions in the Central Excise Act, 1944, or the Rules made thereunder, need to be borrowed, as far as possible, in relation to service tax, as they apply in relation to duty of excise.

19. A close examination of expression used in Clause 55 reveals that the borrowing of the definition under the Central Excise Act, 1944, for expressions used, but not defined in Service Tax Rules, 1994, is restricted in so far as in relation to service tax qua duty of excise. This residuary clause of interpretation, first of all, cannot be extended to the expression "Central Excise Officer". More so, when the Act confers powers upon the Central Board of Excise, to appoint such Central Excise Officers as it thinks fit for the exercise of powers under Chapter V of the Finance Act, 1994. The expression "Central Excise Officer" cannot be construed in a restrictive manner confining it to the Central Excise Officer of the local limits of the Taxpayer.

20. The Central Excise Rules, 2002, framed in exercise of the powers under Section 37 of the Central Excise Act, 1944, does not restrict the jurisdiction of the Central Excise Rules, 2002. Whereas, Rule 3 of the Service tax Rules, 1994 prior in point of time, makes a restriction regarding the jurisdiction of the Central Excise Officers to exercise the power under Chapter V of the Act. The Notification dated 16.09.2014 was issued in exercise of power conferred on the Board both under the Central Excise Act, 1944 as well as the Service Tax Rules, 1994. As per Section 2 (b)of the Central Excise Act, 1944, Central Excise Officer means, the [Principal Chief Commissioner of Central

Excise, Chief Commissioner of Central Excise, Principal Commissioner of Central Excise], Commissioner of Central Excise, Commissioner of Central Excise (Appeals), Additional Commissioner of Central Excise, Joint Commissioner of Central Excise, Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise or any other officer of the Central Excise Department, or any person (including an officer of the State Government) invested by the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963) with any of the powers of a Central Excise Officer under the Act.

21. The learned counsels appearing for the appellants relied upon the judgment rendered by the Andhra Pradesh High Court in ***Balaji Rice Company -vs- CTO reported in [1983 (4) TMI 243],*** which was in respect of the legislation of Andra Pradesh General Sales Tax Act, to emphasis that the Hon'ble High Court had held that the expression "local limit" should be given a limited and narrow meaning as meaning an area which is less than the whole of the State of Andhra Pradesh.

22. On examining the said judgment, we find that the Hon'ble Division Bench of the Andhra Pradesh Court, though had referred the judgment of the Hon'ble Supreme Court of India in ***Jagannath v. State of Maharashtra***

reported in [AIR 1963 SC 728], has distinguished the judgement of the Hon'ble Supreme Court to give narrow meaning to the word and expression 'local limit'. However, when we look into the judgment of the Hon'ble Supreme Court, which is in respect to Section 14(1) of the Cr.P.C., as amended by the Bombay Act (23 of 1951), we find that the Hon'ble Supreme Court has observed that the expression 'local area' includes any part of the State and it may cover more than one district". Later, in ***National Building Construction Company Limited v. Union of India and others reported in [(2019) 62 GSTR 166],*** the Hon'ble Supreme Court, while testing the vires of similar notification issued by the Board vesting pan-India power on the Central Excise officers defined under the said act, held that Central Excise Officers of DGCEI have all India Jurisdiction and can issue notices and enquire into the matters relating to service tax against the assessee/person even if the said person or assessee is registered with one or multiple commissionerate. In Para 43 of the said judgement, the Hon'ble Supreme Court has held as below:-

> "43.Consequently, it follows and we hold that the Board has wide discretion in power while fixing the local limit assigned to a Central Excise Officer. Local limit can be pan or all India. This position must be accepted as in cases of centralised registrations all India Jurisdiction is exercised. Argument and contention that use of the expression "local limit" impliedly excludes all India jurisdiction is without foundation and fallacious. The provision permits and allows

the Board to fix "local limits" and does not bar and prevent the Board from conferring all India jurisdiction. The Board is equally empowered to authorise centralised or pan India investigations to be undertaken by the Central Exercise Officers. This may indeed be desirable and necessary to curtail delay, facilitate complete and detailed investigation at one location rather than multiple investigations and enquires which would be overlapping. Multiple enquiries would be similar or identical issues are involved. A pragmatic and practical approach is required in matters of procedure."

23. The learned Single Judge while tracing the background of Notification No.22 of 2014 and comparing it with the earlier notifications particularly, Notification No.38/2001-C.E.(N.T.), dated 26.06.2001, concluded that the Officers of Directorate of Central Excise or Central Excise Officer, by default, were empowered to as act as "Central Excise Officers" for the purposes of Rule 3 of the Service Tax Rules, 1994. The learned Judge further held that Rule 3 of Service Tax Rules, 1994, though employed the expression 'local limit', the expression *per se* cannot take away the power of the Board to vest the power of Central Excise Officer, on any person referred in the Rules for the purpose of implementing Service Tax Rules, 1994.

24. In our view, the appointment of officers vested with the power to exercise and discharge the duty under Chapter V of the Act, need not be

restricted to local limits, but can be extended pan-India, in view of the fact that officers of the Directorate General of Goods and Services Tax Intelligence (DGGI) have already been empowered under Notification No.38 of 2001-C.E. (N.T.)dated 26.06.2001 to exercise pan-India jurisdiction. The subsequent Notification No.22 of 2014, dated 16.09.2014, is therefore to be read in conjunction with the Notification No.38/2001-C.E.(N.T.) dated 26.06.2001.

25. A mere reference to Section 65B and Clause 55 of the Finance Act, 1994, in the subsequent Notification No.22 of 2014 will not take away the power of the Board which is otherwise vested with them. The deeming Clause or residuary clause under Section 65B read with Clause 55 applies only as far as possible, in respect of service tax qua duty of exercise not in respect of interpretation of the expression “Central Excise Officer”.

26. The Notifications issued since 2001 have, in this regard, conferred pan-India jurisdiction upon the Central Excise Officers and the same has been acted upon throughout the country. Challenge to the plurality of jurisdiction and conferment of pan-India power on the Central Excise Officer been examined threadbare and held in favour of the Board. The notification which has sustained for decades and tested judicially cannot be upset by a pedantic interpretation.

27. The doctrine of "comity of jurisdiction" pleaded by the appellants relying on dictum laid down in ***Commissioner of Customs v. Sayed Ali*** *reported in* ***[2011) 265 ELT 17 (SC)]*** and ***Canon India Private Limited v. Commissioner of Customs, reported in [(2021) 376 ELT 3 (SC)]***, was revisited by a three Judge Bench of the Hon'ble Supreme Court of India in ***Commissioner of Customs v. Canon India Private Limited reported in [(2024) 136 GSTR 646],*** wherein it was held as under:

> "152.Further the finding in Mangali Impex that Section 28(11) is overbroad and confers the powers of the proper officer to multiple sets of customs officers without any territorial or pecuniary jurisdictional limit which in turn may lead to "utter chaos and confusion" as highlighted in Sayed Ali, is misconceived in our view. The apprehension of the petitioner therein was that plurality of proper officers empowered under Section 28 would result in more than one show cause notice and a consequent misuse of the provision, which would be detrimental to the interests of the persons chargeable with the payment of duty. Although, Mangali Impex declared Section 28(11) to be invalid on this ground, it suggested that the Board should issue instructions in its administrative capacity that once a show-cause notice is issued specifying an adjudicating authority subject to such an officer being the proper officer for the purposes of Section 28, then he or she alone should proceed to adjudicate that particular show cause notice to the exclusion of all other officers who may have power in relation to that subject-matter. We find this to be a

reasonable construal of the import and application of Section 28(11)."

28. Insofar as the alleged violation of Master Circular No.1053/2/2017-CX, dated 10.03.2017 is concerned, which envisages pre-consultation before the issuance of the show cause notice to facilitate the defaulting assessee to come forward to pay the amount, so that, the Department is not burdened with the show cause proceedings, it is a settled principle of law that the Circular issued by the Department will not have any precedence over the statute. The learned Single Judge, relying upon the judgment of the Hon'ble Supreme Court of India in ***Commissioner of Central Excise, Bolpur v. Ratan Melting and Wire Industries*** reported in ***[2008 (12) S.T.R. 416 (S.C.)],*** which was followed by this Court in ***Brilliant Corporate Services Private Limited (now known as M/s Brivas Private Limited) v. Commissioner of GST and Central Excise, Chennai*** reported in ***[(2022) 104 GSTR 296],*** has held that the show cause notice cannot be quashed for non-compliance with the pre-consultation process. It is suffice to reiterate that the Master Circular suggesting pre-consultation is not mandatory but only recommendatory in nature. Regarding the order-in-original passed in these cases, being a question of fact, the learned Single Judge has rightly directed the parties to prepare an appeal and granted liberty to work out their remedies in the manner known to law. Accordingly, we uphold the orders passed by the learned Single Judge in all the writ petitions.

29. In the result, **these Writ Appeals stand dismissed.** Consequently, the connected Miscellaneous Petitions are closed. There shall be no order as to costs.

(Dr.G.Jayachandran,J.) & (N.MALA,J.)
06.07.2026

Index:yes/no
Speaking order/non speaking order
Neutral citation:yes/no
ari

To

1.The Secretary, Union of India, Department of Revenue,
Ministry of Finance, North Block, New Delhi.

2.Principal Additional Director General, Directorate of GST Intelligence,
Coimbatore Zonal Unit, No.16, BSNL Building, Tower-II,
5th and 8th Floor, Greams Road, Chennai 600 006.

2.Joint Director, Directorate of GST Intelligence,
Chennai Zonal Unit, C-3, C-WING, II Floor, Rajaji Bhavan,
Besant Nagar, Chennai 600 090.

3.The Chairman, Central Board of Indirect Taxes & Customs,
Department of Revenue, Ministry of Finance,
North Block, New Delhi 110 001.

4.The Joint Director, Directorate General of GST Intelligence,
Chennai Zonal Unit, V and VIII Floors, Tower II,
BSNL Building, No.16, Greams Road, Chennai 600 006.

5.The Additional Commissioner of Central Tax and Central Excise, Chennai North Commissionerate, No.26/1, Mahatma Gandhi Road, Nungambakkam, Chennai 600 034.

Dr.G.Jayachandran, J.
&
N.Mala, J.

ari

Common Judgment made in
W.A.Nos.2282 of 2025, 1969 of 2022,
1970 of 2022, 2054 of 2022, 2057 of 2022,
2058 of 2022, 2060 of 2022, 2061 of 2022,
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2778 of 2022, 2779 of 2022 and 1201 of 2025
&
C.M.P.Nos.14378 of 2022, 154 of 2023,
14389 of 2022, 15496 of 2022,
15560 of 2022 and 15869 of 2022,
15561, 15568 of 2022, 15581 of 2022,
190 of 2023,15644 of 2022, 15692 of 2022,
16009 and 22573 of 2022

06.07.2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on :15.06.2026

Pronounced on :06.07.2026

CORAM

THE HONOURABLE DR. JUSTICE G.JAYACHANDRAN
AND
THE HONOURABLE MRS. JUSTICE N.MALA

W.A.Nos.2282 of 2025, 1969 of 2022,1970 of 2022, 2054 of 2022, 2057 of 2022, 2058 of 2022, 2060 of 2022, 2061 of 2022,2066 of 2022, 2078 of 2022, 2146 of 2022, 2778 of 2022, 2779 of 2022 and 1201 of 2025
&
C.M.P.Nos.14378 of 2022, 154 of 2023, 14389 of 2022, 15496 of 2022, 15560 of 2022 and 15869 of 2022, 15561, 15568 of 2022, 15581 of 2022, 190 of 2023, 15644 of 2022, 15692 of 2022, 16009 and 22573 of 2022

W.A.No.2282 of 2025:
M/s Eskay Design,
Represented by its Partner,
Shri.K.Shivashankar
Kailash No.25, Cenotaph Road 1st Street,
Teynampet, Chennai 600 018. ..Appellant/Petitioner

/versus/

1.Union of India
Represented by its Secretary,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi.

2.The Joint Director,
Directorate General of GST Intelligence,
Chennai Zonal Unit,
V and VIII Floors, Tower II,
BSNL Building, No.16, Greams Road,
Chennai 600 006.

3.The Additional Commissioner of Central Tax
and Central Excise,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034. ..Respondent/Respondent

Prayer:

Writ Appeal has been filed under Clause 15 of Letter Patent to allow the writ appeal by setting aside the impugned order dated 02.09.2024 in W.P.No.8412 of 2022 passed by the Hon'ble High Court.

For Appellant :Mr.Hari Radhakrishnan

For Respondents :No appearance for R1 and R3
M/s S.Vaitheeswari for R2

W.A.No.1969 of 2022:

M/s IL & FS Tamil Nadu Power Corporation Ltd.,
Represented by its authorized signatory,
4th Floor, KPR Tower,
No.2, 1st Street,
Subba Rao Avenue, College Road,
Chennai 600 006. ..Appellant

/versus/

1.Additional Director General,
Directorate of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street, Ukkadam,
Coimbatore 641 001.

2.Additional Director General (Adjudication),
Directorate of GST Intelligence,
Mumbai Zonal Unit,
1st and 3rd Floor, NTC House,
15 NM Road, Ballard Estate,
Mumbai 400 001.

3.Central Board of Excise and Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

5.The Principal Commissioner of GST & Central Excise,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai 600 034. ..Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.14039 of 2021 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran

For Respondents :Mr.M.Santhanaraman, Sr.St.C for R1
Service not completed for R2 to R4
No appearance for R5

W.A.No.1970 of 2022:
M/s IL & FS Tamil Nadu Power Corporation Ltd.,
Represented by its authorized signatory,
4th Floor, KPR Tower,
No.2, 1st Street,
Subba Rao Avenue, College Road,
Chennai 600 006. ..Appellant/Appellant

/versus/

1.Additional Director General,
Directorate of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street, Ukkadam,
Coimbatore 641 001.

2.Additional Director General (Adjudication),
Directorate of GST Intelligence,
Mumbai Zonal Unit,
1st and 3rd Floor, NTC House,
15 NM Road, Ballard Estate,
Mumbai 400 001.

3.Central Board of Excise and Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

5.The Principal Commissioner of GST & Central Excise,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai 600 034. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.14036 of 2021 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran
For Respondents :Mr.M.Santhanaraman, Sr.St.C. for R1

W.A.No.2054 of 2022

M/s NLC Tamil Nadu Power Limited,
Represented by its Chief Executive Officer,
Mr.K.Kondas Kumar,
Tuticorin Harbour Estate,
Tuticorin 628 004. ..Appellant/Petitioner

/versus/

1.Additional Director General,
Directorate General of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street, Ukkadam,
Coimbatore 641 001.

2.Additional Director General (Adjudication),
Directorate General of GST Intelligence,
Mumbai Zonal Unit,
1st and 3rd Floor, NTC House,
15 NM Road, Ballard Estate,
Mumbai 400 001.

3.Central Board of Excise and Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

5.The Commissioner of GST & Central Excise,
Madurai Commissionerate,
No.4, Lal Bahadur Sashtri Road,
Revenue Buildigs, BB Kulam,
Madurai 625 002. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.17498 of 2021 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran

For Respondents :No appearance

W.A.No.2057 of 2022:

M/s NLC India Limited,
Formerly Neyveli Lignite Corporation Limited,
Represented by its Company Secretary,
Mr.K.Viswanath,
Block-1, Corporate Office,
Neyveli, Tamil Nadu 607 801. ..Appellant/Petitioner

/versus/

1.Additional Director General,
Directorate of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street, Ukkadam,
Coimbatore 641 001.

2.Additional Director General (Adjudication),
Directorate of GST Intelligence,
Mumbai Zonal Unit,
1st and 3rd Floor, NTC House,
15 NM Road, Ballard Estate,
Mumbai 400 001.

3.Central Board of Indirect Taxes and Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

5.The Commissioner of GST & Central Excise,
Trichy Commissionerate,
No.1,Willams Road, Melapudur,
Cantonment, Tiruchirappalli 620 001. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.17385 of 2021 and thereby allow the above Writ Appeal.

For Appellant	:Mr.Raghavan Ramabadran
For Respondents	:Mr.K.Umesh Rao Senior Standing Counsel for R2 to R5 M/s M.Santhanaraman,Sr.St.C. for R1

W.A.No.2058 of 2022:

M/s NLC India Limited,
Formerly Neyveli Lignite Corporation Limited,
Represented by its Company Secretary,
Mr.K.Viswanath,
Block-1, Corporate Office,
Neyveli, Tamil Nadu 607 801. ..Appellant/Petitioner

/versus/

1.Principal Additional Director General,
Directorate of GST Intelligence,
Coimbatore Zonal Unit,
No.16, BSNL Building, Tower-II,
5th and 8th Floor, Greams Road,
Chennai 600 006.
2.Central Board of Indirect Taxes and Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

3.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.The Commissioner of GST & Central Excise,
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.1570 of 2022 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran
For Respondents :M/s M.Santhanaraman, Sr.St.C for R1 to R4

W.A.No.2060 of 2022:
M/s NLC India Limited,
Formerly Neyveli Lignite Corporation Limited,
Represented by its Company Secretary,
Mr.K.Viswanath,
Block-1, Corporate Office,
Neyveli, Tamil Nadu 607 801. ..Appellant/Petitioner

/versus/

1.Additional Director General,
Directorate of GST Intelligence,
Coimbatore Zonal Unit,
155-I, Lakshmanan Street, Ukkadam,
Coimbatore 641 001.

2.Additional Director General (Adjudication),
Directorate of GST Intelligence,
Mumbai Zonal Unit,
1st & 3rd Floor, NTC House,
15NM Road, Ballard Estate,
Mumbai 400 001.

3.Central Board of Indirect Taxes and Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

5.The Commissioner of GST & Central Excise,
Trichy Commissionerate,
No.1, Williams Road, Melapudur,
Cantonment, Tiruchirappalli 620 001. ..Respondents/Respondents

Prayer:
Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.17383 of 2021 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran

For Respondents :M/s M.Santhanaraman, Sr.St.C for R1
M/s K.Umesh Rao, Sr.St.C. for R2 to R5

W.A.No.2061 of 2022:

M/s NLC India Limited,
Formerly Neyveli Lignite Corporation Limited,
Represented by its Company Secretary,
Mr.K.Viswanath,
Block-1, Corporate Office,
Neyveli, Tamil Nadu 607 801. ..Appellant/Petitioner

/versus/

1.Principal Additional Director General,
Directorate of GST Intelligence,
Coimbatore Zonal Unit,
No.16, BSNL Building, Tower-II,
5th and 8th Floor, Greams Road,
Chennai 600 006.

2.Central Board of Indirect Taxes and Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

3.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.The Commissioner of GST & Central Excise,
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.1571 of 2021 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran
For Respondents :M/s M.Santhanaraman, Sr.St.C for R1 to R4

W.A.No.2066 of 2022

M/s NLC Tamil Nadu Power Limited,
Represented by its Chief Executive Officer,
Mr.K.Kondas Kumar,
Tuticorin Harbour Estate,
Tuiticorin 628 004. ..Appellant/Petitioner

/versus/

1.Additional Director General,
Directorate General of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street, Ukkadam,
Coimbatore 641 001.

2.Additional Director General (Adjudication),
Directorate General of GST Intelligence,
Mumbai Zonal Unit,
1st and 3rd Floor, NTC House,
15 NM Road, Ballard Estate,
Mumbai 400 001.

3.Central Board of Indirect Taxes & Customs,
Through the Chairman,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

4.Union of India,
Through the Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi 110 001.

5.The Commissioner of GST & Central Excise,
Madurai Commissionerate,
No.4, Lal Bahadur Sashtri Road,
Revenue Buildings, BB Kulam,
Madurai 625 002. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.17496 of 2021 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran
For Respondents :No appearance

W.A.No.2078 of 2022

Qualitas Medical Group Private Limited,
Qualitas Screening & Family Clinic,
Represented by its Director,
No.G999, New No.4, 15th Street,
Anna Nagar West, Chennai 600 040. ..Appellant/Petitioner

/versus/

1.Joint Director,
Directorate of GST Intelligence,
Chennai Zonal Unit,
C-3, C-WING, II Floor, Rajaji Bhavan,
Besant Nagar, Chennai 600 090.

2.Central Board of Indirect Taxes & Customs,
Through the Chairman,
Department of Revenue, Ministry of Finance,
North Block, New Delhi-110 001.

3.Union of India,
Through the Secretary,
Department of Revenue, Ministry of Finance,
North Block, New Delhi 110 001.

4.Joint Commissioner,
Office of the Commissioner of GST & Central Excise,
Chennai South Commissionerate,
692, M.H.U.Complex, Nandandam, Chennai 600 035.

5.Assistant Commissioner of Central Tax & Central Excise,
T.Nagar Division, 692, MHU Complex, Anna Salai,
Nandanam, Chennai 600 035. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.17938 of 2021 and thereby allow the above Writ Appeal.

For Appellant :Mr.Raghavan Ramabadran
For Respondents :No appearance

W.A.No.2146 of 2022:

Qualitas Medical Group Private Limited,
Qualitas Screening & Family Clinic,
Represented by its Director,
No.G999, New No.4, 15th Street,
Anna Nagar West, Chennai 600 040. ..Appellant/Petitioner

/versus/

1.Joint Director,
Directorate of GST Intelligence,
Chennai Zonal Unit,
C-3, C-WING, II Floor, Rajaji Bhavan,
Besant Nagar, Chennai 600 090.

2.Central Board of Indirect Taxes & Customs,
Through the Chairman,
Department of Revenue, Ministry of Finance,
North Block, New Delhi 110 001.

3.Union of India,
Through the Secretary,
Department of Revenue, Ministry of Finance,
North Block, New Delhi 110 001.

4.Joint Commissioner,
Office of the Commissioner of GST & Central Excise,
Chennai South Commissionerate,
692, M.H.U. Complex, Nandanam,
Chennai 600 035.

5.Assistant Commissioner of Central Tax & Central Excise,
T.Nagar Division, 692, MHU Complex, Anna Salai,
Nandanam, Chennai 600 035. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the order dated 17.06.2022 passed in W.P.No.17937 of 2021 and thereby allow the above Writ Appeal.

For Appellant :M/s Raghavan Ramabadran for
Mr.Raghav Rajeev
For Respondents :Mr.M.Santhanaraman

W.A.No.2778 of 2022:

M/s G.K.Shipping Services Pvt.Ltd.,
Represented by its Managing Director,
Shri Ramesh,
5-A/1, 10th Street,
Toovipuram,
Thoothukudi 628 003. ..Appellant/Petitioner

/versus/

1.Union of India,
Represented by its Secretary,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi.

2.The Additional Director,
Directorate General of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street,
Ukkadam, Coimbatore 641 001.

3.The Joint Commissioner,
O/o The Joint Commissioner of Central GST and Central Excise,
No.7, Tractor Road, N.G.O. "A" Colony,
Tirunelveli 627 007. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letter Patent to allow the writ appeal by setting aside the impugned order dated 17.06.2022 in W.P.No.24680 of 2021 passed by the Hon'ble High Court.

For Appellant :M/s Hari Radhakrishnan
For Respondents :M/s M.Santhanaraman, Sr.St.C for R1
No appearance for R2 to R5

W.A.No.2779 of 2022:

M/s G.K.Shipping Services Pvt.Ltd.,
Represented by its Managing Director,
Shri Ramesh,
5-A/1, 10th Street,
Toovipuram,
Thoothikudi 628 003. ..Appellant/Petitioner

/versus/

1.Union of India,
Represented by its Secretary,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi.

2.The Additional Director,
Directorate General of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street,
Ukkadam, Coimbatore 641 001.

3.The Joint Commissioner,
O/o The Joint Commissioner of Central GST and Central Excise,
No.7, Tractor Road, N.G.O. "A" Colony,
Tirunelveli 627 007. ..Respondents/Respondents

Prayer:

Writ Appeal has been filed under Clause 15 of Letter Patent to allow the writ appeal by setting aside the impugned order dated 17.06.2022 in W.P.No.24677 of 2021 passed by the Hon'ble High Court.

For Appellant :M/s Hari Radhakrishnan
For Respondents :M/s M.Santhanaraman, Sr.St.C. for R1
No appearance for R2 and R3

W.A.No.1201 of 2025

M/s Global Decorators India Private Limited,
Represented by its Managing Director,
Shri M.Murugan,
No.562/928, P.H.Road,
Arumbakkam, Chennai 600 106. ..Appellant/Petitioner

/versus/

1.Union of India,
Represented by its Secretary,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi.

2.The Joint Director,
Directorate General of GST Intelligence,
Chennai Zonal Unit,
V and VIII Floors, Tower-II,
BSNL Building, No.16 Greams Road,
Chennai 600 006.

3.The Additional Commissioner of Central Tax and
Central Excise,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Raod,
Nungambakkam, Chennai 600 034. ..Respondents/Respondents

Prayer

Writ Appeal has been filed under Clause 15 of Letter Patent to allow the writ appeal by setting aside the impugned order dated 14.08.2024 in W.P.No.3530 of 2022 passed by the Hon'ble High Court.

For Appellant :Mr.Hari Radhakrishnan
For Respondents :No appearance

COMMON ORDER

(Order of the Court was made by Dr.G.Jayachandran,J.)

After pronouncement of the judgment, the learned counsel for the appellants, sought indulgence of this Court to grant four weeks time to approach the Assessing Officer / Appellate Authority, as the case may be, as directed by the learned Single Judge, in respect of Categories 2 and 3 respectively.

2.Accordingly, four weeks time from today is granted to the appellants/tax payers to approach the Assessing Officer / Appellate Authority, to reply the show cause notice or challenge the order-in-original, as the case may be.

(Dr.G.Jayachandran,J.) & (N.MALA,J.)
06.07.2026

Index:yes/no
Speaking order/non speaking order
Neutral citation:yes/no
AP
To

1.The Secretary, Union of India, Department of Revenue,
Ministry of Finance, North Block, New Delhi.

2.Principal Additional Director General, Directorate of GST Intelligence,
Coimbatore Zonal Unit, No.16, BSNL Building, Tower-II,
5th and 8th Floor, Greams Road, Chennai 600 006.

2.Joint Director, Directorate of GST Intelligence,
Chennai Zonal Unit, C-3, C-WING, II Floor, Rajaji Bhavan,
Besant Nagar, Chennai 600 090.

3.The Chairman, Central Board of Indirect Taxes & Customs,
Department of Revenue, Ministry of Finance,
North Block, New Delhi 110 001.

4.The Joint Director, Directorate General of GST Intelligence,
Chennai Zonal Unit, V and VIII Floors, Tower II,
BSNL Building, No.16, Greams Road, Chennai 600 006.

5.The Additional Commissioner of Central Tax and Central Excise, Chennai North Commissionerate, No.26/1, Mahatma Gandhi Road, Nungambakkam, Chennai 600 034.

Dr.G.Jayachandran, J.
&
N.Mala, J.

AP

Common Order made in
W.A.Nos.2282 of 2025, 1969 of 2022,
1970 of 2022, 2054 of 2022, 2057 of 2022,
2058 of 2022, 2060 of 2022, 2061 of 2022,
2066 of 2022, 2078 of 2022, 2146 of 2022,
2778 of 2022, 2779 of 2022 and 1201 of 2025

06.07.2026