IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on	26.11.2025
Pronounced on	08.06.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.34600, 34604 and 34617 of 2025
and
W.M.P.Nos.38779, 38780, 38789, 38787, 38804 and 38803 of 2025

Siemens Gamesa Renewable Power Private Limited,
Represented by its Authorized Representative
Ashok Raj … Petitioner in all W.Ps

Vs.

1.Additional Director,
Directorate General GST Intelligence (DGGI),
Chennai Zonal Unit,
8th Floor, BSNL Building,
Tower II, Greams Road,
Thousand Lights,
Chennai – 600 006.

2.Additional Commissioner / Joint Commissioner,
Central Tax and Central Excise,
Central GST & Excise Commissionerate,
Surat, New Central Excise Building,
Rang Upvan Road, Opposite Gandhi Baugh,
Chowk Bazaar,
Surat, Gujarat – 395 003. … Respondents in all W.Ps

Prayer in W.P.No.34600 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to quash the Impugned Show Cause Notice 25.06.2025 bearing Reference No.ZD240625103538G and F.No.DGGI/INT/INTL/3437/2024-Gr J OR No.203/2024-2025-[GST] dated 19.03.2025 read with Summary Show Cause Notice in Form GST DRC-01 dated 30.06.2025 bearing Reference No.ZD240625103538G issued under Section 74 of the Central Goods and Services Tax Act, 2017 issued by the Respondent No.1, as time barred, without jurisdiction arbitrary, illegal and violative of Article 14, Article 19(1)(g) as also Article 265 of the Constitution of India.

Prayer in W.P.No.34604 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to quash the Show Cause Notice 25.06.2025 bearing Reference No.ZD330625265936Y and F.No.DGGI/INT/INTL/3437/2024-Gr J OR No.203/2024-2025-[GST] dated 19.03.2025 read with Summary Show Cause Notice in Form GST DRC-01 dated 27.06.2025 bearing Reference No.KZD330625265936Y issued under Section 74 of the Central Goods and Services Tax Act, 2017 issued by the Respondent No.1, as time barred, without jurisdiction arbitrary, illegal and violative of Article 14, Article 19(1)(g) as also Article 265 of the Constitution of India.

Prayer in W.P.No.34617 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to quash the Impugned Show Cause Notice No.014/2025 dated 25.06.2025 bearing Reference No.ZD3706250314594 and F.No.DGGI/INT/INTL/3437/2024-Gr J OR No.203/2024-2025-[GST] dated 19.03.2025 read with Summary Show

Cause Notice in Form GST DRC-01 dated 27.06.2025 bearing Reference No.ZD23706250314594 issued under Section 74 of the Central Goods and Services Tax Act, 2017 issued by the Respondent No.1, as time barred, without jurisdiction arbitrary, illegal and violative of Article 14, Article 19(1)(g) as also Article 265 of the Constitution of India.

For Petitioner (In all W.Ps)	:	Mr.Sujith Ghosh Senior Counsel for Mr.A.K.Rajaraman
For Respondents (In all W.Ps)	:	Mr.M.Santhanaraman Senior Standing Counsel

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COMMON ORDER

I have considered the arguments advanced by the learned Senior Counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

2. This case was heard along with a batch of 250 Writ Petitions and as one of the 53 Writ Petitions which were finally heard on the larger issue regarding the challenge to the proceedings under Section 74 of the respective GST Enactments.

3. In these Writ Petitions, the Petitioner has challenged the respective Impugned Show Cause Notices all dated 25.06.2025 and summary of the respective Show Cause Notices in GST DRC-01 dated 30.06.2025 and 27.06.2025 as detailed below:-

Table - I

Sl. No	W.P.No.	State	Show Cause Notice No. and Date of Show Cause Notice	Date of summary of Show Cause Notice in GST DRC-01	Summary of Show Cause Notice Reference No.	Tax Period	Amount
1.	34600 of 2025	Gujarat	014/2025 25.06.2025	30.06.2025	ZD24062510353 8G	Jan 2019-Mar 2021	30,88,52,204
2.	34604 of 2025	Tamil Nadu	014/2025 25.06.2025	27.06.2025	ZD33062526593 6Y	Dec 2018-Jun 2019	7,24,62,736
3.	34617 of 2025	Andhra Pradesh	014/2025 25.06.2025	27.06.2025	ZD3706250314594	Jan 2019-Jan 2019	2,57,97,588

4. The records before this Court reveal that the Petitioner has operations in the following States:-

1. Karnataka
2. Tamil Nadu
3. Kerala

4. Andhra Pradesh
5. Gujarat
6. Maharashtra
7. Rajasthan

5. The challenge to the Impugned Show Cause Notices in these Writ Petitions are primarily on the ground that there are no foundational facts to assume jurisdiction to invoke the extended period of limitation under Section 74 of the respective GST Enactments.

6. As far as challenge to proceedings on the ground of absence of foundational facts for invoking the extended period of limitation under Section 74 of the respective GST Enactments are concerned, the argument of the learned Senior Counsel Mr.Sujith Ghosh has been captured in a separate and a detailed order passed today in **W.P. No. 2142 of 2026 [Turbo Energy Private Limited], W.P.Nos. 35967, 35970, 35974 and 35976 of 2024 [Fastenex Private Limited] and W.P.Nos. 14487, 14492 and 14500 of 2025 [Ispahani Estates Private Limited]**. The ratio of the Court therein applies to the facts of the case.

7. There is no doubt that for invoking the machinery under Section 73 of the respective GST Enactments or for that matter under Section 74 of the respective GST Enactments, the existence of foundational facts is a must.

8. A Show Cause Notices can be issued under Section 74 of the respective GST Enactments either after Scrutiny under Section 61 or after an Audit under Section 65 or after a Special Audit under Section 66 or after Investigation under Section 67 of the respective GST Enactments.

9. In these cases, the Impugned Show Cause Notices have been issued under Section 74 of the respective GST Enactments after Investigation under Section 67 of the respective GST Enactments.

10. A perusal of the impugned Show Cause Notices indicates that a reference was received by the Petitioner from the Office of the Directorate General of Goods and Services Tax Intelligence (DGGI), Surat Zonal Unit (Vadodara Regional Unit), Gujarat for conducting an investigation from 01.01.2019 under Section 67 of the respective GST Enactments from 01.01.2019 regarding contraventions of the provisions of Notification No.1/2017-Central Tax (Rate) dated 28.06.2017 as amended by Notification No.24/2018-Central Tax (Rate) dated 31.12.2018 and Notification No.8/2021-Central Tax (Rate) dated 30.09.2021 and Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 as amended by Notification No.27/2018-Central Tax (Rate) dated 31.12.2018.

11. The argument of the Petitioner is that the Petitioner had entered into a composite supply contracts with its customers which included the supply of Wind Turbine Generators (WTGs) in a Semi-Knocked Down (SKD) condition to the sites of the respective customers of the Petitioner where the Wind Turbine Generators (WTGs) were installed and that the Petitioner has not suppressed any fact to evade tax and as such, informations were furnished and provided as and when called for, by the authorities under the Act.

12. Earlier, the Petitioner was proceeded under Section 73(9) of the respective GST Enactments by the Jurisdictional Authority in the State of Andhra Pradesh for the Tax Periods July 2017-September 2019 *vide* orders dated 29.12.2020 for a sum of Rs.72,97,45,695/- for its operations in Andhra Pradesh.

13. It appears that separate orders have been passed, for the aforesaid Tax Period both for CGST and SGST, which are subject matter of two Writ Petitions before the Andhra Pradesh High Court in W.P.Nos.4799 and 4801 of 2022.

14. Paragraph Nos.60 and 61 of the Order dated 29.12.2020 insofar as SGST is concerned are reproduced below in respect of which separate orders would have been passed under CGST:

> "60. For the reasons explained above, the assessee is assessed to SGST of Rs.24,98,16,214/- (Rs.49,96,32,427/2) under Section 73(9) of SGST Act, 2017.
>
> 61. Further, interest of Rs.11,46,58,087/- (Rs.22,93,16,173/2) is collected under Section 73(9) of SGST Act, 2017, on tax short-paid on outward works contract services of Rs.24,98,16,214/-. The interest is calculated upto 29.12.2020. The interest accrued from 30.12.2020 till payment of assessed tax, shall be payable."

15. Computation of Tax and other dues under SGST has been tabulated as under:-

Table – II

Computation of Tax and other dues under SGST Act, 2017:

Computation of Tax and other dues under SGST Act, 2017					
Tax Period	**Act**	**Place of Supply**	**Tax**	**Interest**	**Total**
7/2017 to 9/2019	SGST	A.P.	24,98,16,214	11,50,56,633	36,48,72,847

16. The respective cumulative demand both under CGST and SGST are as under:-

Table - III

Abstract of GST for CGST and SGST for 7/2017 to 9/2019		
		(Rs.)
1.1.	Tax short-paid on outward works contract services	**49,96,32,427**
1.2.	Interest on Tax short-paid on outward works contract services under Section 73(9) read with Section 50(1)	**22,93,16,174**
2.1.	Interest on availment of ineligible credit under Section 73(9) read with Section 50(1)	**7,97,094**
3	Total Payable (Tax + Interest)	**72,97,45,695**

17. The above demand in the said proceeding is on account of alleged mis-classification of outward supply of Works Contract Service (SAC: 9954), and erection and commissioning of Immovable Property of Wind Turbine Generator (WTG) as composite of supply of Movable Property of Wind Turbine Generator (WTG) (SAC: 8502).

18. Records reveal that pursuant to investigation under Section 67 of the respective GST Enactments dated 16.06.2021, the Directorate General of Goods and Services Tax Intelligence (DGGI), Surat Zonal Unit (Vadodara Regional Unit), Gujarat had also initiated proceedings by centralizing the investigation for the following States:

1. State of Karnataka,
2. State of Tamil Nadu,
3. State of Andhra Pradesh,
4. State of Kerala and
5. State of Gujarat.

19. This was during the period when the Country was still under continuous and intermittent lock down and when travel restrictions associated therewith were there due to outbreak of Covid-19 pandemic in March, 2020. In fact, this was immediately after the outbreak of 2nd wave of Covid-19.

20. In this background, the Petitioner sent a request on 19.01.2023 to Directorate General of Goods and Services Tax Intelligence (DGGI), Surat Zonal Unit (Vadodara Regional Unit), Gujarat to have the investigation transferred to their counterparts at Chennai, the 1st Respondent in these Writ Petitions.

21. Pursuant to the aforesaid request, a Meeting is said to have taken place between the Investigation Officer of the 1st Respondent, Directorate General of Goods and Services Tax Intelligence (DGGI), Chennai Zonal Unit, Chennai and the Petitioner on 12.03.2024.

22. In this background, a Show Cause Notice dated 14.05.2024 in GST DRC-01 was issued under Section 74 of the respective GST Enactments to the Petitioner for a sum of Rs.155,91,14,093/- for the Tax Period between **September 2017 to December 2018,** thus during the **Tax Periods 2017-2018** and **2018-2019**. The Summary of the Annexure-A to the Said Show Cause Notice is detailed below:-

Table - IV

States	Tax Period	Differential Tax @ 3.9% GST payable
Karnataka	Sep-17 to Dec-18	88,17,74,752
Tamil Nadu	Aug-17 to Dec-18	52,29,75,346
Andhra Pradesh	Nov-17 to Oct-18	13,05,33,013
Kerala	Dec-18	1,73,94,726
Gujarat	Aug-18	64,36,256
	Grand Total	**155,91,14,093**

23. The said Notice, was issued on account of dispute regarding **Notification No.01/2017-Central Tax (Rate)** dated **28.06.2017** which specified the rate of tax at 2.5% on the goods each and **Notification No.11/2017-Central Tax (Rate)** also dated **28.06.2017** which specified the rate of tax on service at 9% each.

24. The above Notification was later amended by **Notification No.24/2018-Central Tax (Rate)** dated **31.12.2018** and **Notification No.27/2018-Central Tax (Rate)** dated **31.12.2018**, which came into force with effect from **01.01.2019**. These notifications were further later amended by **Notification No.08/2021-Central Tax (Rate)** dated **30.09.2021** with effect from **01.10.2021** whereby the rate of tax prescribed under **Notification No.01/2017-Central Tax (Rate)** dated **28.06.2017** as amended by **Notification No.24/2018-Central Tax (Rate)** dated **31.12.2018** was enhanced to 6%.

25. The said **Show Cause Notice** dated **14.05.2024** is a subject matter of a Writ Petition before the Karnataka High Court in **W.P.No.17523 of 2024**. It is not clear as to the status of the said Writ Petitions as on the date of this order. Suffice to state that the demand pertains to the **Tax Periods 2017-2018** and **2018-2019**.

26.Thus, for the part investigation which was completed by the Directorate General of Goods and Services Tax Intelligence (DGGI), Surat Zonal Unit (Vadodara Regional Unit), Gujarat for the aforesaid States the above Show Cause Notice in DRC-01 dated **14.05.2024** was issued.

27. Thereafter, the investigation was taken over by the 1st Respondent Directorate General of Goods and Services Tax Intelligence (DGGI), Chennai Zonal Unit, Chennai.

28. Since the investigation was taken over by the 1st Respondent at Chennai, another Show Cause Notice in GST DRC-01 dated 26.06.2024 was also issued to the Petitioner for a demand for a sum of **Rs.104,72,20,157/-** for the Tax Period between **March 2019** and **December 2022,** as detailed under:-

Table - V

States	**Tax Period**	**Total GST / Differential Tax**
Andhra Pradesh	2019-2020 to 2021-2022	4,92,10,222
Gujarat	2018-2019 to 2021-2022	62,34,72,825
Karnataka	2020-2021 to 2022-2023	8,34,57,239
Maharashtra	2019-2020	22,57,64,692
Rajasthan	2021-2022	6,53,15,179
Grand Total		**104,72,20,157**

29. The above Show Cause Notice dated **26.06.2024** was a pre-cursor to the Impugned Show Cause Notices dated 25.06.2025 impugned in these writ petitions.

30. As far as the Impugned Show Cause Notices are concerned, they are pursuant to further investigation conducted under inspection mode between **08.10.2024** and **28.01.2025** for the above mentioned period in **Table-I**.

31. The demand has been quantified in the Impugned Show Cause Notices on the following heads:-

i. Short payment of GST due to adoption of wrong valuation.
ii. Short payment of GST due to reduction is GST liability by way of issuance of credit notes in contravention of Section 34 of CGST/SGST Act, 2017.

(i) Short payment of GST due to adoption of wrong valuation:-

32. As far as these Writ Petitions before this Court are concerned, the Petitioner has been issued with a composite Show Cause Notice on account of short-payment of GST due to adoption of wrong valuation (Issue

No.1 of the Impugned Show Cause Notices) for the supplies effected in Gujarat, Tamil Nadu and Andhra Pradesh.

33. The three references Impugned in the Show Cause Notices for the respective States towards the short payment of GST due to adoption of wrong valuation by the Petitioner for its operation in the following three States are as under:-

Table - VI

W.P.No.	State	Show Cause Notice Ref.No.	Tax Period	TNGST	CGST
34600 of 2025	Gujarat	ZD240625103538G	2018-2019 to 2019-2020	10,78,66,222	10,78,66,222
34604 of 2025	Tamil Nadu	ZD330625265936Y	2018-2019 to 2019-2020	3,50,70,367	3,50,70,367
34617 of 2025	Andhra Pradesh	ZD3706250314594	2018-2019	1,28,98,794	1,28,98,794
Total				**15,58,35,383***	**15,58,35,383***
Grand Total				**31,16,70,766**	

Note:- * Rs.15,58,35,383 has been wrongly entered as Rs.15,58,35,384 in the impugned Show Cause Notice

(ii) Short payment of GST due to reduction is GST liability by way of issuance of credit notes in contravention of Section 34 of CGST/SGST Act, 2017:-

34. The demands proposed in respect of short-payment of GST liability on account of adjustments made by the Petitioner in the respective Show Cause Notices on account of credit notes for the Tax Periods are as under:-

Table - VII

State	Financial Year	Project / Customer Name	Credit Note No.	Taxable Value	Total GST
Tamil Nadu	2018-2019	M/s.Orange Sironj Wind Power Private Limited	CN-2018-2019-006	1,29,00,000	23,22,000
Gujarat	2019-2020	M/s.Renew Power Private Limited	CN-029-2019/2020 CN-030-2019/2020	16,04,17,700	2,88,75,186
Gujarat	2020-2021	M/s.Renew Power Private Limited	CN-066-2020/2021 CN-070-2020/2021 CN-071-2020/2021	35,69,14,300	6,42,44,574
Total					**9,54,41,760**

35. If the date of issuance of credit note is beyond the 30th day of September / November of the following Financial Years as the case may be, it cannot be reported in the Monthly Return and no liability can be reduced by way of such credit note.

36. Hence, it appears that the credit notes are issued beyond the time limit prescribed in Section 34(2) of CGST Act, 2017. Hence, the GST liability that was reduced by way of the credit notes is *prima facie* inadmissible and needs to be paid or reversed. It would require detailed adjudication provided the Petitioner gives proper reply both on facts and law.

37. The Impugned Show Cause Notices have captured not only the facts but also the legal provisions. In fact, the impugned Show Cause Notices have preceded intimation in Form GST DRC-01A dated 04.06.2025 which were replied by the Petitioner on 11.06.2025.

38. The Impugned Show Cause Notices are based on the voluntary statements recorded during the course of investigation under Section 67 of the respective GST Enactments not only from the employees and the

authorized personnel of the Petitioner but also some of the customers of the Petitioner.

39. It is noticed that the Impugned Show Cause Notices have discussed the business module of the Petitioner, which included acquisition of land for the customers, construction of foundation, erecting of Wind Turbine Generators (WTG's) and thereafter installation and commissioning of Wind Turbine Generators (WTG's) at site on completion of work, testing and hand over the Wind Turbine Generators (WTG's) to the customer to facilitate the power generated to be transmitted to the grid.

40. That apart, there are several allegations which have been detailed in the Impugned Show Cause Notices including the voluntary statements recorded from the persons.

41. Thus, it is evident that there are foundational facts before the 1st Respondent to assume jurisdiction under Section 74 of the respective GST Enactments. There are detailed allegations regarding adoption of incorrect valuation for short payment of tax and short payment of tax on account of

issuance of credit notes in contravention of Section 34 of the respective GST Enactments.

42. The Show Cause Notice also records that the Petitioner has paid the amounts for the aforesaid Tax Periods except for the State of Tamil Nadu "**Under Protest**".

43. Therefore, proceedings initiated in accordance with law cannot be scuttled or derailed by the Writ Court as held in W.P.Nos.35967 of 2024 etc., batch *vide* order dated 08.06.2026.

44. Although there is an overlap in the periods for which the Impugned Notices were issued under Section 74 of the respective GST Enactments and Show Cause Notice No.54054/2024 dated 26.06.2024 was issued by the 1st Respondent demanding a sum of **Rs.104,72,20,157/-**, it is purely on account of short payment of GST.

45. The fact that it has appeared to the Officers of the Respondents that the Petitioner has adopted an incorrect valuation and had reduced the tax liability by issuance of credit notes in contravention of Section 34 of the

respective GST Enactments makes it clear that the foundational facts exist to assume jurisdiction to issue Notice under Section 74 of the respective GST Enactments.

46. The challenge to the proceeding on the ground that already the Petitioner was subjected to a similar audit by the State Authority and therefore the impugned Proceeding was without jurisdiction and void by placing reliance on the decision of the Calcutta High Court in **M/s.R.P.Buildcon Private Limited and another** Vs. **The Superintendent, CGST & CX, Circle-II, Group-10 and others** in M.A.T.No.1595 of 2022 dated 30.09.2022 cannot be countenanced.

47. The scope of Audit under Section 65 of the respective GST Enactments is different from the pan-India Investigation carried out by the Department. Therefore, the challenge to the Impugned Proceeding has to fail.

48. The Impugned Show Cause Notices itself clearly clarified that the investigation that was conducted by the Directorate General of Goods and Services Tax Intelligence (DGGI), Chennai Zonal Unit, Chennai covered the specific issues pertaining to composite supply contracts.

49. The jurisdiction and the scope of Audit is limited to a specific jurisdictional area and is based on the documents produced by the tax payer before the audit team whereas the DGGI Investigation spans across India and data analytics developed by the Officers and that the investigation can be initiated by DGGI if the same issue was not intended to be covered by the Audit.

50. Merely because the Directorate General of Goods and Services Tax Intelligence (DGGI), Surat Zonal Unit (Vadodara Regional Unit), Gujarat had investigated the employees of the Petitioner and recorded the statements pursuant to which the Petitioner has paid tax together with interest on 22.05.2023 is not sufficient to state the proceedings are without jurisdiction.

51. It is for the Petitioner to give a proper reply to the impugned Show Cause Notices and the summary of the Show Cause Notices in GST DRC-01 impugned in these Writ Petitions.

52. In the Impugned Show Cause Notices, it has been specifically stated as follows:-

> "Though the taxpayer has stated that they have provided the workings and copy of DRC 03 dated 22.05.2023 for payment of tax and interest in their reply to DRC 01A, it appears that they have mis-stated as they have paid only interest as per DRC 03 and workings enclosed that too for some of the invoices for M/s Renew and M/s Adani considering time of supply before 01.01.2019. However, the taxpayer was silent of the invoices raised for M/s.Guttaseema, M/s.Orange and "Traditional Customers" under similar circumstances. Moreover, the interest payment appears to be unwarranted as the time of supply as discussed above in the relevant preceding paras (Issue-1: Short payment of GST due to adoption of wrong valuation) appears to be on the date of issue of invoice."

53. That apart, in the Show Cause Notices, it has also been stated that the period covered by the Directorate General of Goods and Services Tax Intelligence (DGGI), Surat Zonal Unit (Vadodara Regional Unit), Gujarat was for short-payment of GST due to wrong valuation was till December 2018 and the investigation by the Directorate General of Goods and Services Tax Intelligence (DGGI), Chennai Zonal Unit, Chennai for the same issue has been taken up from 01.01.2019.

54. Also, the invoices pertaining to which interest payment has been done based on their understanding of time of supply were raised from 01.01.2019 onwards and have not been accounted in the Show Cause Notice issued by the Directorate General of Goods and Services Tax Intelligence

(DGGI), Surat Zonal Unit (Vadodara Regional Unit), Gujarat as the case from 01.01.2019 onwards was transferred to the Directorate General of Goods and Services Tax Intelligence (DGGI), Chennai Zonal Unit, Chennai for ease of business of the Petitioner M/s.Siemens Gamesa Renewable Power Private Limited.

55. The Impugned Show Cause Notices are very categorical that the Petitioner has not adopted the correct valuation which was also accepted by the Petitioner *vide* the voluntary statement of Shri.Ahsok Raj R, the Authorized Representative of the Petitioner M/s.Siemens Gamesa Renewable Power Private Limited that they have not completely accounted for all the Wind Turbine Generators for M/s.Renew while accounting for 70:30 valuation for the goods which even as per their understanding were delivered after 01.01.2019.

56. Thus, the Impugned Show Cause Notices are in detail and therefore it is not open for the Petitioner to state that there are no foundational facts available for the Respondents invoking the extended period of limitation.

57. The Impugned Show Cause Notices indeed have the jurisdictional facts for invoking extended period of limitation under Section 74 of the respective GST Enactments.

58. That apart, there are several disputed questions of fact which cannot be looked into to arrive at a conclusion one way or the other under Article 226 of the Constitution of India.

59. Therefore, the challenge to the Impugned Show Cause Notices in these Writ Petitions cannot be countenanced. Further, under Section 74 of the respective GST Enactments, there is no bar for initiation of multiple proceedings, if tax evasion is on account of different and varied factors as in this case. Further, the proceedings under Section 74 of the respective GST Enactments are intended to protect the interest of the Revenue has been observed in separate order passed today for the batch wherein the arguments of the learned Senior Counsel for the Petitioner was also captured.

60. Therefore, these Writ Petitions are liable to be dismissed. The Petitioner is therefore directed to give a proper reply to the Impugned Show Cause Notices and the respective summary of the Show Cause Notices in

GST DRC-01 within a period of thirty (30) days from the date of receipt of a copy of this order. Upon receiving the reply, the First Respondent shall pass a final order.

61. In case the Petitioner fails to respond, the Respondents are entitled to pass appropriate orders based on the available records.

62. Accordingly, these Writ Petitions are dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

08.06.2026

Neutral Citation : Yes / No

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To:

1.Additional Director,
Directorate General GST Intelligence (DGGI),
Chennai Zonal Unit,
8th Floor, BSNL Building,
Tower II, Greams Road, Thousand Lights,
Chennai – 600 006.

2.Additional Commissioner / Joint Commissioner,
Central Tax and Central Excise,
Central GST & Excise Commissionerate,
Surat, New Central Excise Building,
Rang Upvan Road, Opposite Gandhi Baugh,
Chowk Bazaar, Surat, Gujarat – 395 003.

C.SARAVANAN, J.
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Pre-Delivery Common Order in
W.P.Nos.34600, 34604 and 34617 of 2025

08.06.2026