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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 24035, 24044, 24047 & 24051 of 2026
and WMP Nos. 26141, 26142, 26153, 26155,
26161, 26163, 26166 & 26168 of 2026

M/s. Intermed
(Rep. by its Partner Mr.Paresh Mehta.K)
4, G.K.Industrial Estate,
Alapakkam, Tiruvallur,
Tamil Nadu-600116

..Petitioner(s) in all WP's

Vs

The Assistant Commissioner of CGST and Central Excise, Valasaravakkam Division, Chennai South Commissionerate, 692, MHU Complex, 7th Floor, Anna Salai, Nandanam, Chennai-600 035.

..Respondent(s) in all WP's

PRAYER in W.P.No.24035 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein in his proceeding vide Order in Original No.34/2026-GST (AC) dated 26th March 2026 issued along with the summary of the order in GST DRC 07 no. ZD330326252915B dated 27th March 2026 for the period between April 2019 to March 2020 and quash the same.

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PRAYER in W.P.No.24044 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein in his proceeding vide Order in Original No.34/2026-GST (AC) dated 26th March 2026 issued along with the summary of the order in GST DRC 07 no. ZD330326253007P dated 27th March 2026 for the period between April 2020 to March 2021 and quash the same.

PRAYER in W.P.No.24047 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein in his proceeding vide Order in Original No.34/2026-GST (AC) dated 26th March 2026 issued along with the summary of the order in GST DRC 07 no. ZD330326253059G dated 27th March 2026 for the period between April 2021 to March 2022 and quash the same.

PRAYER in W.P.No.24051 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein in his proceeding vide Order in Original No.34/2026-GST (AC) dated 26th March 2026 issued along with the summary of the order in GST DRC 07 no. ZD330326253122V dated 27th March 2026 for the period between April 2022 to March 2023 and quash the same.

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In all WP's

For Petitioner(s): Ms.S. Vishnupriya

For Respondent(s): Mr.R.P Pragadish, Sr. SC
Mr.J.Harikrishna, Jr. SC

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COMMON ORDER

In these writ petitions, orders holding that the petitioner was not entitled to a refund and, consequently, imposing tax, interest and penalty are assailed.

2. Learned counsel for the petitioner points out that the petitioner had contended that Rule 96(10) of applicable GST Rules was omitted with effect from 08.10.2024 and that the refund received by the petitioner should not be recovered by relying thereon. In spite of relying on the judgment of the *Kerala High Court in M/s.Sance Laboratories Private Limited and others v. Union of India and others 2024(11) TMI 188* holding that Rule 96(10) is unconstitutional, she submits that the petitioner's contention was rejected by holding that there is no order of the Supreme Court.

3. Relying on the judgment of the Supreme Court dated *06.08.2026 in SLP(C) No.24550 of 2025 M/s.Good Luck India Limited and another v. Union of India and others,* learned counsel for the petitioner submits that the Supreme

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Court held categorically that the omission of Rule 96(10) without a savings clause is retrospective. Therefore, she submits that the orders impugned herein cannot be sustained.

4. Mr.R.P.Pragadish, learned senior standing counsel, appears on behalf of the respondent.

5. In *Good Luck India*, the Supreme Court was dealing with appeals arising out of High Court judgments concluding that the omission of Rule 96(10) of the Central Goods and Service Tax Rules, 2017 applies to all pending proceedings. Rejecting appeals filed by the GST Department, in relevant part, the Supreme Court held as under:

> *"7. The Constitution Bench decision applies squarely in the above case. We may also observe that even going by the recommendations as extracted hereinabove, sub-rule (10) of Rule 96 was omitted because it was 'leading to unnecessary complications without any intended benefit being served' (sic). As fairly submitted by the learned ASG the legislature has not brought in any saving clause or a sunset clause, when sub-rule (10) of Rule 96 was omitted. The recommendation that the omission should be prospective is also advisory in nature and does not bind the rule making authority. The intention to omit the rule without any saving clause was to bring to an end, the unnecessary complications once and for all and the intention cannot be to keep alive the unnecessary complications insofar as*

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the pending proceedings are concerned.

8. We find no good reason to interfere with the well-reasoned judgment of the High Court. We are told that there are many proceedings pending before the various High Courts and conflicting decisions have also been passed. We hope that such proceedings would get closure with this judgment."

6. In view of the above authoritative pronouncement of the Supreme Court in relation to the omission of Rule 96(10), without a savings clause, all these matters are required to be re-considered. Therefore, orders impugned herein are set aside and these matters are remanded for re-consideration in light of the judgment of the Supreme Court in *Good Luck India*.

7. These writ petitions are disposed of on the above terms. There shall be no order as to costs. Consequently, the connected writ miscellaneous petitions are closed.

17-08-2026

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

The Assistant Commissioner of CGST and Central Excise, Valasaravakkam Division, Chennai South Commissionerate, 692, MHU Complex, 7th Floor, Anna Salai, Nandanam, Chennai-600 035.

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SENTHILKUMAR RAMAMOORTHY J.

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