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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.08.2026

CORAM :

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

W.P.Nos.33675 and 24377 of 2026;
39667, 2243, 2246, 2250, 7100, 7103, 7108, 12057, 12060 12064,
21809, 21953, 39670, 50522 and 50525 of 2025;
10745, 10750 of 2021; 12289, 12295 of 2022;
18693 of 2020; 21269 of 2023; 30796, 33775 of 2024

and
W.M.P.Nos.37081. 26559 and 26561 of 2026;
44553, 44554, 2585, 7854, 13625, 24698, 24700, 56575 and 56576
of 2025; 11374 of 2021; 11752 of 2022;
20680 of 2023; 33397, 36588, 36589 of 2024

W.P.No.33675 of 2026:

M/s.Global Calcium Pvt Limited
GSTIN 33AACG21998N1Z5
Rep. by its DGM Commercial0
V.Sreenivasa Reddy,
125 and 126, Calcium House,
Sipcot Industrial Complex, Phase I,
Krishnagiri - 635 126

Petitioner

Vs

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1.Union of India
Rep. by its Secretary,
Department of Revenue
Ministry of Finance, North Block,
New Delhi 110 001.

2.The Commissioner of Commercial Taxes
Additional Secretary to Government,
Government of TamilNadu
Ezhilagam, Chennai 600 005.

3.The State Tax Officer
Hosur North I Circle,
Commercial Taxes Building
2nd Floor, Seetharam Nagar,
Near Old Bus Stand,
Hosur 635 109.

Respondents

PRAYER in W.P.No.33675 of 2026: Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration (I) declaring the provisions of sub-rule 10 of Rule 96 of the CGST Rules, 2017 and corresponding provisions under the Tamil Nadu SGST Rules, as being ultra vires the provisions of Section 16 of the IGST Act, Articles 14, 19(1)(g) and 265 of the Constitution; (ii) writ of certiorari calling for the records relating to issue of the Impugned Detailed dated 28.04.2026 along with DRC 07 bearing reference No.ZD3304263656C issued by the 3rd respondent and quash the same as being ultra vires the provisions of Section 16 of the IGST Act, Articles 14, 19(1)(g) and 265 of the Constitution.

and batch cases

For Petitioner(s): Mr.G.Natarajan
[W.P.Nos.33675, 24377 of 2026; 30796 & 33775 of 2024]

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Ms.Vamini .J
for Mr.K.Vaitheeswaran
[W.P.Nos.39667, 39670,
50522 and 50525 of 2025]

Ms.Aparna Nandakumar
[W.P.Nos.2243, 2246, 2250,
7100, 7103, 7108, 12057,
12060, 12064 of 2025]

Ms.Krithika Jaganathan
and Mr.Kiran Manokaran
[W.P.Nos.12289, 12295 of
2022 and 18693 of 2020]

Ms.Sri Harini S.P
[W.P.Nos.21809 and 21953 of
2025]

No appearance
[W.P.Nos.21269 of 2023;
10745 and 10750 of 2021]

For Respondent(s) Ms.G.Dhana Madhri
Spl. G.P. (Taxes)
for R2 & R3 in
W.P.Nos.33675, 24377 of
2026; 12057, 12060, 12064
of 2025; R2 in W.P.No.33775
of 2024; R3 in
W.P.Nos.50522 and 50525 of
2025

Mr.J.Hari Krishna
Standing Counsel
for R1 to R3 in
W.P.Nos.39667 and
39670 of 2025

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Mr.K.S.Ramaswamy
Sr. Standing Counsel
for R1 to R3 in
W.P.Nos.2243, 2246, 2250,
7100, 7103 and 7108 of
2025; R1 in W.P.Nos.12057,
12060 and 12064 of 2025;
R4 in W.P.Nos.39667 and
39670 of 2025

Mr.R.Subramanian
CGSC for R1 & R2 in
W.P.Nos.10745 and 10750 of
2021

R3 – No appearance in
W.P.Nos.10745 and 10750 of
2021

Mr.S.R.Sundar
Sr. Panel Counsel
in W.P.No.30796 of 2024

Mr.R.P.Pragadish
Sr. Standing Counsel
for R1 & R3 in
W.P.No.33775 of 2024

No Appearance for
respondents in
W.P.Nos.12289, 12295 of
2022; 18693 of 2020, 21269
of 2023, 21809 and 21953 of
2025

No appearance for R1
in W.P.Nos.24377 of 2026
and 50522 of 2025

No appearance for R1 & R2
in W.P.No.50525 of 2025

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COMMON ORDER
(Order of the Court was made by *G.Arul Murugan, J.*)

These writ petitions are listed today before us for analogous hearing.

2. Some of the writ petitions have been filed seeking declaration to declare that the provisions of sub-rule (10) of Rule 96 of the CGST Rules, 2017 and the corresponding provisions under the Tamil Nadu SGST Rules as ultra vires the provisions of Section 16 of the IGST Act.

3. Some of the writ petitions have been filed challenging the show causes notices issued and some challenge the orders-in-original passed by the respondent authorities and in certain cases where remittance has been made pursuant to the orders-in-original, refund is sought.

4. Learned counsel for the petitioners, in unison, submit that the entire issue has already been settled by a decision of the Gujarat High Court in the case of *Addwrap Packaging Private Limited and another v.*

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Union of India and others[1], wherein it was held that the deletion of Rule 96(10) of the CGST Rules, 2017, through notification No.20/2024 with effect from 8.10.2024, would enure to the benefit of all the pending proceedings as on 8.10.2024. It is further submitted that the said decision of the Gujarat High Court has been upheld by the Supreme Court in the case of *Goodluck India Limited and another v. Union of India and others*[2]. Learned counsel for the petitioners further submit that the proposition as laid down in *Addwrap Packaging Private Limited (supra)*, which was confirmed in *Goodluck India Limited* (supra) by the Supreme Court, may be applied and all the writ petitions be disposed of.

5. Learned Standing Counsel appearing for the respondent department submits that, in certain cases, defective notices have been issued, for which the petitioners have to submit their replies, which would also be considered.

6. Sub-rule (10) of Rule 96 of the CGST Rules, 2017 was omitted through the Notification No.20/2024 with effect from 8.10.2024. Prior

[1]Spl. Civil Application No.22519 of 2029 etc. batch, dated 13.06.2025
[2]SLP(C) No.24550 of 2025, dated 6.8.2026

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to the issuance of this Notification No.20/2024, proceedings were undertaken by issuing show cause notices and in certain cases replies have been submitted to the notices and in certain cases already orders-in-original have been passed. In this batch, as referred to earlier, challenge to Rule 96(10) has been made in some of the writ petitions, in other writ petitions, the challenge is to the consequential proceedings undertaken including the challenge to the orders-in-original.

7. The issue raised in this batch is no longer *res integra*, as the Gujarat High Court in the case of *Addwrap Packaging Private Limited* (supra) held that the omission of sub-rule (10) of Rule 96, through the Notification No.20/2024 with effect from 8.10.2024, would enure to the benefit of all assessees in the pending proceedings also.

8. The Hon'ble Supreme Court, by order dated 6.8.2026, in the case of *Goodluck India Limited (supra)*, upheld the decision of the Gujarat High Court holding that the deletion of sub-rule (10) of Rule 96 would be applicable to all the pending proceedings. Further, the Supreme Court directed that the issues in respect of challenge to Rule 96(10) in various High Courts would be placed before the Courts

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having roster, after obtaining orders from the Hon'ble Chief Justice for passing appropriate orders, as the issue would get settled in view of the decision of the Supreme Court.

9. In view of the fact that already decision has been taken holding that deletion made through the notification dated 8.10.2024 would be made applicable to all pending proceedings, all the writ petitions are disposed of in the light of the decision of the Gujarat High Court in the case of *Addwrap Packaging Private Limited* (supra), as affirmed by the Supreme Court in the case of *Goodluck India Limited* (supra) holding that deletion of sub-rule (10) of Rule 96 of CGST Rules, 2017 through Notification No.20/2024 dated 8.10.2024 would enure and apply to all the assessees in the pending proceedings.

10. In view of the aforesaid decision, all other cases where show cause notices and orders-in-original are assailed and refund is claimed, the same shall be processed pursuant to the aforesaid decision taken.

11. In W.P.No.12295 of 2022, learned counsel for the petitioner submitted that, pursuant to the order dated 14.6.2022 passed by this Court, they have made remittance of 10% of the demand raised and

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the same may be ordered to be refunded to the petitioner. If any such remittance has been made by the petitioner in W.P.No.12295 of 2022, it would be open to the petitioner to make necessary application before the respondent authorities, who shall, on verification, refund the 10% of the amount deposited in accordance with law.

With these observations, the writ petitions stand disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

(SUSHRUT ARVIND DHARMADHIKARI, CJ) (G.ARUL MURUGAN,J)
31.08.2026

Index : Yes/No
Neutral Citation : Yes/No

Note to Registry:

Registry is directed to type separate cause-titles and prayers while issuing the certified copies.

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To:

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Union of India
Department of Revenue
Ministry of Finance, North Block,
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2.The Commissioner of Commercial Taxes
Additional Secretary to Government,
Government of TamilNadu
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Hosur North I Circle,
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W.P.No.33675 of 2026

THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN,J.

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