DAILY EDITION

CASE LAW

07 August 2026

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> One focused daily digest of 10 decisions from 4 courts and tribunals, organised across 1 practice areas for efficient reading and greater focus on the work ahead.

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CASE 01 HC

Bengal Cold Rollers Pvt. Ltd. v. Assistant Commissioner (ST) Basheerbagh-Nampally-1 Circle and Ors.

Section 74 notice timing held non-mandatory where repeated hearings were granted and no prejudice was shown

By High Court-Telangana, decided on 25-Jun-2026

DECISION

The High Court declined to interfere with the assessment order and the related show cause notice for tax period April 2019 to March 2020. It held that the six-month timing requirement under Section 74(2) was not mandatory in the facts, since the provision did not specify any consequence for breach and the petitioner had to show actual prejudice. The Court noted that the petitioner had received multiple notices and personal hearing opportunities, including after earlier writ proceedings and Supreme Court orders. It also held that the petitioner had already been relegated to the statutory appeal under Section 107 with pre-deposit, and the later writ challenge could not bypass that route. The writ petition was dismissed.

READ COMPLETE DECISION ›**(2026) taxcode.in 1276 HC**

CASE

02

HC

S.Shivraj Reddy Constructions v. Assistant Commissioner (ST) Hyderguda – Ashoknagar Circle and Ors.

Writ against GST royalty notice declined where show cause covered other discrepancies and statutory adjudication remained available

By High Court-Telangana, decided on 23-Jun-2026

DECISION

The Court refused to stall the show cause notice at the petitioner's request only on the royalty issue. It noted that the notice covered several other discrepancies as well, so isolated challenge to levy of GST on royalty could not justify interference at the notice stage. Instead, the petitioner was directed to file objections and participate in the adjudication process. The Court clarified that if the petitioner remains aggrieved by the final adjudication order, it would be open to challenge both the royalty levy and the other issues in appropriate proceedings. The writ petition was disposed of without costs, preserving the petitioner's right to pursue the statutory route first.

READ COMPLETE DECISION ›**(2026) taxcode.in 1277 HC**

CASE
03
HC

The Coffee Boys v. Inspector Gachibowli-II Central Tax and Anr.

Cancelled GST registration may be challenged through manual revocation application when portal blocks filing after delay

By High Court-Telangana, decided on 10-Jul-2026

DECISION

The Court granted limited procedural relief to a taxpayer whose GST registration had been cancelled for continuous non-filing of returns and whose appeal had become time-barred. Noting the petitioner's claim of financial hardship and the portal's refusal to accept a belated revocation request, the Court directed that if a physical application for revocation is filed within two weeks, the competent authority must entertain it. The authority was then required to decide the application in accordance with law within three weeks. The order does not revive registration itself, but ensures that the petitioner is not left remediless merely because the online portal would not accept the application after expiry of the prescribed time.

READ COMPLETE DECISION ›**(2026) taxcode.in 1273 HC**

CASE
04
HC

Molecraft Life Sciences Pvt. Ltd. v. Assistant Commissioner (ST) Agapura Circle and Ors.

Alternative appellate remedy and delay persuaded Court not to entertain writ against GST adjudication and appeal rejection

By High Court-Telangana, decided on 18-Jun-2026

DECISION

The High Court declined to entertain the writ petition challenging the show cause notice, adjudication order and dismissal of appeal as time-barred. It found that the petition had been filed after considerable delay and that an effective statutory remedy of second appeal before the GST Appellate Tribunal was available. The Court permitted the petitioner to approach the GSTAT within four weeks of its constitution on payment of the statutory 10% pre-deposit. It further directed that if such an appeal is filed within time with the requisite deposit, an automatic stay of the impugned demand would operate until the second appeal is decided. The writ petition was accordingly disposed of.

READ COMPLETE DECISION ›**(2026) taxcode.in 1274 HC**

CASE **05** HC

Manjula and Anr. v. Deputy Commissioner Mysore District and Ors.

GST deduction from land acquisition compensation held unauthorized as compulsory acquisition is not supply of goods or services

By High Court-Karnataka, decided on 10-Jul-2026

DECISION

The High Court held that GST could not be deducted from compensation payable for compulsory acquisition of land and buildings for highway widening. It reasoned that compulsory acquisition is an exercise of eminent domain, not a sale or supply of goods or services, and immovable property cannot be treated as goods. The respondents failed to point to any provision under the GST law authorising such deduction from acquisition compensation. The Court therefore quashed the award notice to the extent it deducted GST, directed refund of the deducted amount with 15% interest from the date of award till payment, ordered personal recovery of the interest component from the officer concerned, and awarded costs to the petitioners.

READ COMPLETE DECISION ›**(2026) taxcode.in 1271 HC**

CASE
06
HC

Ayaz Traders v. Commissioner State Goods and Service Tax and Ors.

Portal-only service after registration cancellation was held invalid; adjudication and appellate orders were quashed

By High Court-Uttarakhand, decided on 23-Jul-2026

DECISION

The High Court set aside the adjudication order and the appellate order where the GST registration of the petitioner-firm had already been cancelled before issuance of the show cause notice, and the notice had been served only by uploading it on the GST portal. Relying on earlier decisions, the Court held that portal-based service alone was insufficient in such circumstances because a non-registered person is not expected to keep checking the portal. The Revenue did not dispute the factual position. The Court quashed both orders, reserved liberty to proceed again from the stage of show cause notice, and added that if the petitioner seeks personal hearing, it must be granted under Section 75(4).

READ COMPLETE DECISION ›**(2026) taxcode.in 1272 HC**

CASE
07
HC

K.V. Nagaraj v. Deputy Commissioner Mysore District and Ors.

Compulsory acquisition of land and structures cannot attract GST deduction from compensation under eminent domain

By High Court-Karnataka, decided on 10-Jul-2026

DECISION

The High Court again held that GST could not be deducted from compensation paid for compulsory acquisition of land and structures for highway widening. It found that the petitioner's property was acquired under statutory power, that compensation had been determined for the land and buildings, and that deductions had been made as 18% GST. The Court held that immovable property, including buildings, cannot be treated as goods, and that compulsory acquisition is neither supply of goods nor supply of services. The respondents could not identify any statutory basis for treating the acquisition as taxable supply. The Court quashed the award notices to the extent of GST deduction, directed refund with 15% interest, ordered personal recovery of interest from the officer, and awarded costs.

READ COMPLETE DECISION ›**(2026) taxcode.in 1270 HC**

CASE
08
HC

Tans India Brushes v. Superintendent of CGST and Central Excise

Retrospective ITC plea to be tested in appeal, not writ, where statutory remedy under Section 107 existed

By High Court-Madras, decided on 24-Jul-2026

DECISION

The Madras High Court declined to examine the merits of the assessment challenge in writ jurisdiction, holding that the petitioner had an effective alternative remedy of appeal under Section 107(1) of the CGST Act. The petitioner had argued that the assessment, based on belated availment of input tax credit under Section 16(4), no longer survived because of the retrospective insertion of Section 16(5). The Court expressed no opinion on merits and instead directed the petitioner to file a statutory appeal within four weeks. It further directed the appellate authority to entertain the appeal without insisting on limitation if filed in time, to consider all contentions including the effect of Section 16(5), and to decide the matter on merits after personal hearing.

READ COMPLETE DECISION ›**(2026) taxcode.in 1269 HC**

CASE **09** HC

Annai Enterprises v. Deputy State Tax Officer- II/Deputy Commercial Tax Officer Tuticorin Assessment Circle

Amnesty application under Section 128A remanded for fresh consideration after pending batch decision by Principal Seat

By High Court-Madras, decided on 27-Jul-2026

DECISION

The Court did not decide the petitioner’s claim for benefit under the Amnesty Scheme in the rejection of its Form GST SPL-02 application. It noted that the Principal Seat was already seized of a batch of matters on the same Section 128A issue and that a decision was awaited. The Court observed prima facie that there appeared to be no statutory embargo in entertaining the petitioner’s application, subject to fulfilment of the prescribed conditions. However, instead of adjudicating the controversy itself, the Court remitted the matter to the respondent for fresh consideration after the Principal Seat pronounces its decision. The respondent was directed to abide by that decision and pass orders accordingly.

READ COMPLETE DECISION ›(2026) taxcode.in 1253 HC

CASE
10
HC

Dinesh Kumar v. Superintendent Tuticorin North Range

Cancellation of GST registration restored on same terms as earlier precedent governing delayed compliance and revival

By High Court-Madras, decided on 17-Jun-2026

DECISION

The Court held that the writ petition was covered by its earlier judgment in Tvl. Suguna Cutpiece Center and allowed the challenge to the cancellation order. The parties were in agreement that the earlier decision governed the case, so the Court applied the same operative directions. Those directions required filing of pending returns, payment of defaulted tax, interest, fine and fee within the stipulated time, and barred adjustment of such liabilities through unutilized input tax credit. The earlier judgment also required scrutiny of any credit before use and allowed revival of registration after compliance. Following that precedent, the Court set aside the impugned cancellation order and disposed of the writ petition on the same terms.

READ COMPLETE DECISION ›(2026) taxcode.in 1252 HC

EDITOR'S NOTE

Case summaries are prepared for quick reference. Readers should consult the linked judgment or order before relying on any proposition of law.