IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2142 of 2026
and
W.M.P.Nos.2308 and 2309 of 2026

M/s.Turbo Energy Private Limited,
Represented by its Authorised Signatory, Mr.R.Srivallabhan,
Aged 34 years,
67, Stone Acre, Chamiers Road,
R.A.Puram, Chennai-600 028. ... Petitioner

Vs.

1.The Additional Commissioner,
Office of the Commissioner of Central Tax & Central Excise,
Audit-I Commissionerate,
No.1775, Jawaharlal Nehru Inner Ring Road,
Anna Nagar Western Extension,
Chennai-600 101.

2.The Assistant/Deputy Commissioner,
Circle-V, GST Audit-I Commissionerate,
No.1775, Jawaharlal Nehru Inner Ring Road,
Anna Nagar Western Extension,
Chennai-600 101.

3.The Superintendent,
Chennai-North,
Tamil Nadu. … Respondents

Prayer: Writ Petition filed Under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 1st and 3rd respondents culminating in the issue of Show Cause Notice No.305/2025-

AUDIT I dated 26.09.2025 from File C.No.GADT/Tech/108/2025-Tech & Legal by the 1st respondent and Summary of Show Cause Notice dated 06.01.2026 in Form GST DRC-01 under Reference No.ZD3301260294381 issued by the 3rd respondent respectively and quash the same.

For Petitioner	:	Mr.S.Murugappan
For Respondents	:	Mr.S.M.Deenadayalan Senior Standing Counsel

ORDER

Mr.S.M.Deenadayalan, learned Senior Standing Counsel takes notice for the respondents.

2. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

3. In this writ petition, the petitioner has challenged the impugned Show Cause Notice No.305/2025-AUDIT I dated 26.09.2025 and the summary of the Show Cause Notice in DRC-01 dated 06.01.2025 issued for the tax period 2020-2021 to 2022-2023 under Section 74 of the respective GST Enactments.

4. The challenge to the impugned Show Cause Notice is primarily on the ground that there is no scope for invoking extended period of limitation under Section 74 of CGST Act for the tax period 2020-2021 to 2022-2023 on account

of alleged mis-match in details between GSTR-2A, GSTR-2B and GSTR-3B filed by the petitioner for the said tax period.

5. It is submitted by the learned counsel for the petitioner that the petitioner cannot be found fault if the supplier had not paid tax and petitioner has all the documents to substantiate that the petitioner had in indeed received the goods and service and had paid the supplier the due amount and therefore, the impugned Show Cause Notice is without jurisdiction.

6. The learned counsel for the petitioner placed reliance on the deecision of this Court in ***Neeyamo Enterprise Solutions Pvt.Ltd., v. Commercial Tax Officer, Madurai*** *[2025 (103) G.S.T.L.352(Mad).,].* Reference was made to paragraph No.15 of the order, wherein it has been observed as under:-

> *"15. I am again not persuaded by this submission. When an order passed by the authority is bad in law, it has to be quashed. The order may be set aside either for non-adherence to procedural formalities or on account of the absence of the jurisdictional facts. Executive orders are often set aside on the ground of violation of principles of natural justice. The statute would provide for issuance of notice. But without issuing such notice, an adverse order would be passed. When such orders are set aside, the writ court has to remand the matter. The authority has to be given liberty to proceed afresh. But when jurisdictional facts are absent, the order has to be set aside and the court will have to stop at that. The presence of the jurisdictional fact alone confers power on the authority to initiate action and proceed in the matter. Their absence would completely undermine the very foundation itself. In such cases, the question of making a remand*

does not arise at all. An order of remand cannot be made mechanically. When the issue goes to the root of the matter touching on the jurisdictional aspect and the issue is answered in favour of the assessee, the writ court will not be justified in remanding the matter."

7. Already similar cases have been argued and heard by this Court. Those cases have been reserved for orders in a batch.

8. Considering the same and since this case is not concerned with the merits of the disputes but only on larger issue as to whether the Department is entitled to invoke the extended period of limitation under Section 74 of the respective GST enactments, this case is reserved for orders for being pronounced along with other cases in the respective batch.

9. In view thereof, respondents shall keep all further proceedings in abeyance pending further orders.

10. Registry is directed to tag this case along with Section 74 batch 'for orders'.

22.01.2026

ssn

To:

1.The Additional Commissioner,
Office of the Commissioner of Central Tax & Central Excise,
Audit-I Commissionerate,
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2.The Assistant/Deputy Commissioner,
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3.The Superintendent,
Chennai-North,
Tamil Nadu.

C.SARAVANAN, J.,

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