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WP No. 4025 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 4025 of 2026

and

WMP.No.4496 of 2026

M/s. Penta Auto Equipments Pvt Ltd
SF No 301 5, L and T Bye Pass Road,
Madukkarai, Coimbatore – 641 105.
Rep by its Managing Director
Shri Ramakrishnan Venkatachalam

..Petitioner(s)

Vs

1. Deputy Director
Directorate General of Goods and service
Tax Intelligence Hosur Regional Unit
121A(CMS Towers)
Near Seventh Day Adventist School
Appavu Nagar, Hosur-635 109.
2. Assistant Commissioner of GST and Central
Excise, Coimbatore III Division
1667, Aditya Towers
Trichy Road, Coimbatore -641 045.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records in and connected with the impugned order of the 2nd respondent made in Order-in-Original No. 21/2025 AC dated 22.09.2025 emanating from File C. No.GEXCOM/SCN/GST/1842/2025 confirming demands and penalty under Section 74 of GST, 2017, quash the same as the same is without jurisdiction and contrary to the scheme of the GST Act, 2017.



For Petitioner(s):

Mr. B.Sathish Sundar

For Respondent(s):

Mr.Sai Srujan Tayi
Senior Standing Counsel
M/s. Pooja Jain
Junior Standing Counsel

ORDER

Mr. Sai Srujan Tayi, learned Senior Standing Counsel, takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of 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 Order-in-Original No.21/2025 (AC) dated 22.09.2025 passed under Section 74 of the respective GST Enactments by the 2nd Respondent, whereby the proposal contained in the Show Cause Notice No.26/2025-GST dated 04.11.2024 has been confirmed against the Petitioner.

4. The specific case of the Petitioner is that the petitioner is engaged in the manufacture of '**Hand Operated Grease Pump**'. The Petitioner had classified the said product viz., '**hand operated grease pump**' under the Sub-



Heading 8413 11 10 - 'Hand pumps' under Sub-Heading 8413 11 - 'Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages' which falls under Heading 8413 - 'Pumps for liquids, whether or not fitted with a measuring device' in Chapter 84 to Section XVI of the Customs Tariff Act, 1975.

5. The petitioner are liable to pay tax for the said products viz., **'Hand Operated Grease Pump'** under the **Sub-Heading 8413 11 10 - 'Hand Pumps'** under **Sub-Heading 8413 11 - 'Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages'** at 5% in terms of **Notification No.1/2017-Central Tax(Rate) dated 28.06.2017.**

6. However, the respondents have fixed the tax liability at 18% by classifying the product manufactured by the petitioner a **'Hand Operated Grease Pump'** under **Heading 8205 59 10 - 'Grease guns (excluding compressed air type'** in Chapter 82 of the Customs Tariff Act, 1975.

7. It is further submitted by the learned counsel for the petitioner that the petitioner entertained a bona fide belief that the product **'Hand Operated Grease Pump'** merits classification under the **Sub-Heading 8413 11 10 - 'Hand pumps'** under **Sub-Heading 8413 11 - 'Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages'** at 5% for the



purpose of clarification and payment of tax under the relevant notifications, as was applicable earlier under the Central Excise Tariff Act, 1985.

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8. The learned counsel for the petitioner submits that the petitioner has been engaged in the manufacture of the aforesaid product viz., **‘Hand Operated Grease Pump’** even prior to the implementation of GST and had classified the very same product viz., **‘Hand Operated Grease Pump’** under **Heading 8424 20 10** in Chapter 84 of the Central Excise Tariff Act, 1985.

9. It is therefore submitted by the learned counsel for the petitioner that it is inconceivable how the Respondent could allege and confirm suppression of facts by invoking machinery under Section 74 of the respective GST Enactments, when the petitioner had consistently followed the same classification for the said product viz., **‘Hand Operated Grease Pump’**.

10. It is further submitted by the learned counsel for the petitioner that the said classification which was adopted earlier under the Central Excise regime continued with effect from 01.07.2017 under the respective GST Enactments and therefore, the demand confirmed is liable to be dropped. Even otherwise, it is further submitted by the learned counsel for the petitioner that the petitioner would be liable to pay tax only at 12% and not at 18% as demanded by the Respondents.



11. Considering the fact that the issue pertains to classification and also involves the invocation of extended period of limitation under Section 74 of the respective GST Enactments, this Court is of the view that the case is left to be best decided by the Appellate Authority under the provisions of the respective GST Enactments.

12. That apart, the petitioner classified the product viz., '**Hand Operated Grease Pump**' manufactured by them under **Heading 8424 20 10** in Chapter 84 of the Central Excise Tariff Act, 1985 and **Heading 8413 11 10** of the Customs Tariff Act, 1975 under GST regime.

13. In view of the above, the writ petition is disposed of by granting liberty to the petitioner to file an appeal before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order. In the present case, the prescribed Appellate Authority is the Joint Commissioner of GST and Central Excise (Appeals), Coimbatore.

14. Upon such appeal being filed, the Appellate Authority, namely, the Joint Commissioner of GST and Central Excise (Appeals), Coimbatore shall dispose of the appeal on merits, as expeditiously as possible, in accordance with law.



15. This writ petition stands disposed of with the above observations. No costs. Connected Miscellaneous Petition is closed.

05-02-2026

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



To

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