IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.9503 & 9509 of 2024
and
W.M.P.Nos.10499, 10501, 10507 & 10508 of 2024

BASF CATALYSTS INDIA PRIVATE LIMITED
Plot No.P8/1, Mahindra World City
Veerapuram Village, Chengalpattu TK,
Tamilnadu 603002
India Tel:91-44-6746 8181
Rep by its Authorized Signatory
Mr.T.Parthasarathy ...Petitioner in both the cases

Vs.

Deputy Commissioner (ST) -1
Office of the Joint Commissioner (ST)
Large Taxpayers Unit, Integrated Commercial Taxes Building
Nandanam, Chennai – 35. ...Respondent in both the cases

Prayer in W.P.No.9503 of 2024 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent relating to impugned show cause notice dated 15.03.2024 bearing Ref.No.GSTIN/33AAACE2545B1ZD/2017-18 issued along with Form GST DRC 01 bearing reference No.ZD3303240867466 and quash the same.

Prayer in W.P.No.9509 of 2024 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent relating to impugned show cause notice dated 15.03.2024 bearing Ref.No.GSTIN/33AAACE2545B1ZD/2018-19 issued along with Form GST DRC 01 bearing reference No.ZD330324086888W and quash the same.

For Petitioner in both the cases : Mr.Vijay Narayanan
Senior Advocate
Mr.R.Parthasarathy

For Respondent in both the cases : Mr.C.Harsha Raj, AGP (T)

COMMON ORDER

Mr.C.Harsha Raj, AGP (T), learned Additonal Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Additional Government Pleader (Taxes) for the Respondent.

3. By this common order, both these writ petitions are being disposed of. In these two writ petitions, the petitioner has challenged the impugned show cause notices dated 15.03.2024 issued for the tax period 2017-18 and 2018-19. Earlier, the petitioner had filed seven writ petitions which included these two writ petitions as well. This court by its common order dated 08.04.2024, dismissed five of the Writ Petitions viz., WP.Nos.9508, 9512, 9513, 9516 &

9519 of 2024 as the notices were deemed to have been issued both under Sections 73 and 74 of the respective GST Enactments Act. These proceedings pertained to assessment years 2019-20 to 2023-24. Operative portion of order dated 08.04.2024 reads as under :-

> ***7. In these cases, the challenge is on the ground that the ingredients of Section 74 are not made out. It is possible for the petitioner to respond to the respective show cause notice and indicate that none of the ingredients of Section 74 are made out. Even if the assessing officer disregards the same and issues assessment orders on such basis, it would be still possible for the petitioner to challenge such orders in accordance with law. As regards the challenge on the ground that the proposed classification is entirely based on the judgment of the Hon'ble Supreme Court in Westinghouse Saxby, it is always open to the petitioner to refer to the first schedule of the Customs Tariff Act, 1975 and the HSN Explanatory notes and contend that the classification under Chapter 84 is the correct classification. It is also possible to contend that the judgment of the Hon'ble Supreme Court in Westinghouse Saxby does not apply to the case of the petitioner in view of Note 1 of the General Rules of Interpretation of this schedule.***
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> ***8. It was further contended on behalf of the petitioner that the contentions of the petitioner are being disregarded as is evident from the repeated reference to Westinghouse Saxby in the intimation and show cause notices in spite of the reply to the ASMT-10 notice. On prima facie examination of the relevant documents, there is some merit in this contention. Therefore, it is made clear that it is incumbent on the respondent to duly consider all contentions raised by the petitioner objectively without any pre-determination while dealing with the petitioner's reply to the show cause notices.***

9. Learned senior counsel for the petitioner submits that the last date for submitting the replies expires on or before 15.04.2024 and the hearing is scheduled on 10.04.2024. In view of the filing of these writ petitions, it is just and appropriate that these time lines be revised to enable the petitioner to respond meaningfully to the show cause notices.

10. For reasons set out above, these writ petitions are disposed of on the following terms:-

i) The petitioner shall reply to the respective show cause notice on or before 29.04.2024;

ii) Upon receipt of the petitioner's reply, the respondent is directed to provide a reasonable opportunity to the petitioner, including by way of personal hearings;

iii) The respondent is further directed to consider all contentions raised by the petitioner objectively and not in a pre-determined manner by taking note of the observations in this order; and

iv) There shall be order as to costs. Consequently, connected miscellaneous petitions are also closed.

4. The petitioner had challenged the dismissal of these writ petitions vide order dated 08.04.2024 before the Division Bench in WA.Nos.1258 to 1262 of 2024. By a Common Order dated 28.03.2025 in WA.Nos.1258 to 1262 of 2024, the Division Bench ordered as follows:-

After the appeals were heard for some, learned Advocate-General appearing for respondent stated that the impugned show notices issued under Section 74(1) of the Act be deemed to have been issued under Section 73(1) of the Central as well as State Goods and Services Tax Act, 2017.

2. The charges of fraud or willful mis-statement or suppression of facts to evade tax made in the show cause notices shall be deemed to have been scored off or redacted.

3. Appellant shall reply to the show cause notices within six weeks from today. The show cause notices shall be disposed by a reasoned order dealing with all submissions of appellant. Before passing any order, a personal hearing shall be given, notice whereof shall be communicated at least seven working days in advance.

4. If the Adjudicating Authority is going to rely on any judgment of any Court or Tribunal, a list thereof shall be made available along with the notice for personal hearing, so that appellant will be able to deal with/distinguish the same during the personal hearing.

5. Appeals stand disposed of. There shall be no order as to costs. Consequently, all interim applications are closed.

We clarify, we have not made any observation on the merits of the matter.

5. Both the learned Senior counsel for the petitioner and the learned counsel for the respondent submitted that matter can go back in terms of the order of the Division Bench to examine whether the issue can be looked at from the purview of Section 73 of the respective GST Enactments Act.

6. Recording the above submissions, these Writ Petitions stand disposed of in terms of the above order of the Division Bench. No costs. Connected Writ Miscellaneous Petitions are closed.

7. It is open for the parties to canvas all the issues by citing the relevant cases.

30.10.2025

Neutral Citation : Yes / No

gv

C.SARAVANAN, J.

gv

To:

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