



WEB COPY



W.A.No.1258 of 2024 etc.

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A.Nos.1258, 1259, 1260, 1261 and 1262 of 2024
and C.M.P.Nos.9215, 9225, 9220, 9222, 9234, 9235, 9232, 9243, 9245
and 9246 of 2024

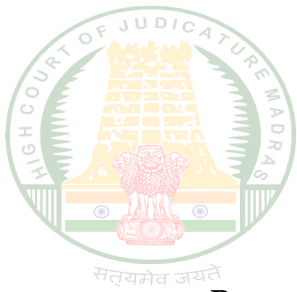
BASF Catalysts India Private Limited,
Plot No.P8/1, Mahindra World City,
Veerapuram Village, Chengalpattu Taluk,
Tamil Nadu 603 002, India.
Tel: +91-44-67468181
rep. by its Authorized Signatory
T.Parthasarathy.

.. Appellant in all
appeals

vs

The Deputy Commissioner (ST)-I,
Office of the Joint Commissioner (ST),
Large Taxpayers Unit,
Integrated Commercial Taxes Building,
Nandanam, Chennai-35.

.. Respondent in all
appeals



W.A.No.1258 of 2024 etc.

Prayer: Appeals filed under Clause 15 of the Letters Patent against the common order dated 8.4.2024 passed by the learned Single Judge in W.P.Nos.9513, 9516, 9512, 9519 and 9508 of 2024.

For Appellant
in all appeals

: Mr.Vijay Narayan
Senior Counsel
and Mr.Parthasarathy
for Mr.Edward James

For Respondent
in all appeals

: Mr.P.S.Raman
Advocate-General
assisted by
Mr.C.Harsha Raj
Spl. Government Pleader

COMMON JUDGMENT

(Delivered by the Hon'ble Chief Justice)

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.



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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.



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

(K.R.SHRIRAM, C.J.)

(MOHAMMED SHAFFIQ J.)

28.03.2025

Index : Yes/No

NC : Yes/No

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To

The Deputy Commissioner (ST)-I,
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