IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 45615 of 2025
AND
WMP NO. 50818 OF 2025,WMP NO. 50820 OF 2025

1. Huawei Telecommunications India Company Private Limited
TVS Logi Tech Park-4 R and D Pvt Ltd
Plot No. 146 148 and 149 6th, Main Rd
SIE, Thirumazhisai Poonamallee Taluk
Thiruvallur Dist, Chennai, Tamil Nadu,
60012 Represented by authorised signatory Mr. Amit Duggal Office at
9th Floor, Capital Cyberspace, Sector 59, Gurgaon - 122011

Petitioner(s)

Vs

1. State Tax Officer
Group IV, Intelligence-II, Chennai 600 006

2.Joint Commissioner ST Intelligence II,
No. 1, PAPJM Buildings, Greams Road,
Thousand Lights,Chennai-600 006

Respondent(s)

PRAYER

calling for the records of the Impugned Show Cause No. ZD330925449536Y dated 30.09.2025 issued by the 1ST Respondent under Section 74 of the CGST Act and quash the same as illegal, arbitrary and devoid of merits

For Petitioner(s):	Mr. Kamal Sawhney and Mr. Deepak Thackur for Mr. Tharun VM
For Respondent:	Mr. C. Harsharaj Special Government Pleader

ORDER

In this writ petition, the petitioner has challenged the impugned show cause notice dated 30.09.2025.

2. The challenge to the impugned show cause notice is primarily on the ground that the show cause notice is bereft of any details for invoking the ingredients of Section 74 of the respective GST enactments.

3. The learned counsel for the petitioner placed heavy reliance on a recent

Judgment of the Madurai Bench of this Court rendered in W.P. (MD) Nos.30453 to 30458 of 2024 dated 11.11.2025.

4. It is noticed that the said order has placed reliance on few decisions rendered in the context of Central Excise Act, 1944 and the Rules made thereunder that existed prior to 1995.

5. A batch of cases have been heard on this issue for the last two and a half months. The batch is at the final stage of hearing and cases will be reserved for passing orders.

6. Considering the fact that the impugned notice merely calls upon the petitioner to furnish the documents specified, although it has invoked Section 74 of the Act, there shall be a direction to the petitioner to respond to the impugned show cause notice dated 30.09.2025.

7. The respondent shall thereafter proceed with the proceedings in accordance with law. In case, there are merits in the defence of the petitioner, proceedings shall be dropped.

8. On the other hand, in case, the respondents propose to pass an adverse order under Section 74 of the Act, they shall await for the order of this Court in the and thereafter shall pass orders.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

21-11-2025

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

To

1.State Tax Officer
Group IV, Intelligence-II, Chennai 600 006

2.Joint Commissioner ST Intelligence II,
No. 1, PAPJM Buildings, Greams Road,
Thousand Lights,Chennai-600 006

C.SARAVANAN J.

ab

WP No. 45615 of 2025

21-11-2025