IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-02-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

WA No. 2212 of 2022

and CMP.No.9971 of 2013

Chennai Super Kings Cricket Limited
Rep. by its Director, K.S. Viswanathan,
Dhun Building,
827, 3rd Floor,
Anna Salai, Chennai - 600 002.

..Appellant(s)

Vs

1. Additional Director General
   Directorate General of GST Intelligence,
   Ludhiana Zonal Unit
   51- D, Sarabha Nagar, Ludhiana Punjab 141 001

2. Additional Director General (Adjudication)
   Directorate General of GST Intelligence,
   3rd Floor, NTC House 15, NM Road, Ballard
   Estate, Mumbai- 400 001

..Respondent(s)

Prayer: Writ appeal filed under Clause 15 of Letters Patent to set aside the common order dated 17.06.2022 in W.P.No.17941 of 2020 and allow the Writ Appeal.

For Appellant(s): Mr.P.S.Raman
Senior Counsel
for Mr.Rahul Unnikrishnan

For Respondent(s): Mr.M.Santhanaraman
Senior Panel Counsel

JUDGMENT

(Judgment of the Court was delivered by Dr.Anita Sumanth J.)

The challenge in this writ appeal is to an order passed on 17.06.2022 in a batch of writ petitions (W.P.Nos.12853 and 17941 of 2020 & 14036, 14039, 17383, 17385, 17496, 17498, 17937, 18485, 24677, 17938, 18490, 18492, 18496, 24680 and 24960 of 2021 & 1570 and 1571 of 2022) wherein the primary challenge addressed by the writ Court related to Notification dated 16.09.2014 issued by the Central Board of Excise and Customs (bearing No.22/2014-ST) in terms of Section 2(b) of the Central Excise Act, 1944, read with Section 65B (55) of the Finance Act, 1994, Rule 3 of the Central Excise Rules, 2002 and Rule 3 of the Service Tax Rules, 1994.

2. In fact, we are given to understand by Mr.P.S.Raman, learned Senior Counsel appearing for Mr.Rahul Unnikrishnan, learned counsel for the appellant and Mr.M.Santhanaraman, learned Senior Panel Counsel appearing for the respondents that there is no challenge to the aforesaid Notification in the writ petition filed by this appellant. The challenge in the writ petition (W.P.No.17941 of 2020) related to the show cause notice dated 23.10.2020 and one of the primary grounds raised relates to the bar of limitation.

3. We have been taken through the writ affidavit and find that the grounds relating to bar of limitation figure in grounds (A) and (B) at interim pages 9 and 10 of the writ affidavit. The case of the appellant is that the impugned show cause notice related to the period April 2015 to June 2017. While so, the appellant relies on an audit report dated 17.10.2016 wherein the period of audit is 2011-12 to 2015-16. There is thus an overlap between the period covered in show cause notice and the period covered in audit, to the extent of the period 2015-16.

4. Section 73 of Finance Act, 1994 provides for a limitation of two years prior to the date of show cause notice, viz., the period till 23rd of October 2018 only. The period prior to 23rd of October 2018 may be addressed by the revenue only if the conditions set out under the proviso to Section 73 are satisfied.

5. For ease of reference, Section 73 and the proviso therein are extracted below.

> *73. Recovery of service tax not levied or paid or short-levied or short-paid or erroneously refunded*
>
> *(1) Where any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, the Central Excise Officer may, within [[thirty months]] from the relevant date, serve notice on the person chargeable with the service tax which has not been levied or paid or which has been short-levied or short-paid or the person to whom such tax refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the*

notice:

PROVIDED that where any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded by reason of-

(a) fraud; or
(b) collusion; or
(c)wilful mis-statement; or
(d) suppression of facts; or
(e) contravention of any of the provisions of this Chapter or of the rules made thereunder with intent to evade payment of service tax,

by the person chargeable with the service tax or his agent, the provisions of this sub-section shall have effect, as if, for the words [[thirty months]], the words "five years" had been substituted.

6. Hence, it is only if the shortfall in Service Tax is established to be on account of fraud, collision, wilful mis-statement, suppression of fact or contravention of any other provisions of this Chapter or Rules with intent to evade payment of service tax, that the limitation may stand extended to a period of five years.

7. Prima facie, as the audit wing of the Service Tax Commissionerate has inspected the premises and noted specifically the provision of taxable services under the category of 'promotion of brand services', the condition under the proviso has not been satisfied. In such circumstances, the invocation of larger period of limitation is, prima facie, be bad in law.

8. Having said so, since the challenge is to a show cause notice and the determination of limitation is a mixed question of fact and law, let this position

be placed before Assessing Authority for his consideration as a preliminary issue.

9. The Assessing Authority will issue notice to the assessee, who, upon receipt thereof will appear before him and put forth its submissions on the preliminary aspect of limitation. Upon hearing the assessee, a speaking order will be passed on the aspect of limitation and it is only if such determination is adverse to the appellant, that further proceedings for adjudication may continue. The entirety of the exercise as aforesaid shall be completed within a period of sixteen (16) weeks from date of receipt of a copy of this order.

10. This Writ appeal is disposed of in the above terms. No costs. Connected Miscellaneous petition is closed.

(A.S.M.,J.) (M.S.K.,J.)

16-02-2026

Index: Yes/No
Speaking order
Neutral Citation: Yes

mpl

DR.ANITA SUMANTH J.

AND

MUMMINENI SUDHEER KUMAR J.

mpl

To

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   Directorate General of GST Intelligence,
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