IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.27498 of 2024 and W.M.P.No.30007 of 2024
and
W.P.No.27501 of 2024 and W.M.P.No.30009 and 30010 of 2024

Reckitt Benckiser (India) Private Limited
having its Registered Office at
DLF Cyber Park, 6th & 7th Floor (Tower C)
405B, Udyog Vihar Phase III
Sector-20, Gurugram, Haryana-122 016
and factory at
Plot No.176, Unit 1 & 2
SIPCOT Industrial Complex
Hosur, Tamil Nadu 635 126
through its Authorized
Signatory Mr.Rajesh Kumar Jha ... Petitioner in both cases

Vs.

1.State of Tamil Nadu through
Its Principal Commissioner of GST,
26/1, GST Bhavan,
Uthamar Gandhi Rd,
Nungambakkam,
Chennai,
Tamil Nadu 600 034.

2. The Assistant Commissioner (ST)
Hosur (South-I), Hosur
Tamil Nadu.

3. The State Tax Officer,
Dharmapuri,
Tamil Nadu. ... Respondents in both cases

Prayer in W.P.No.27498 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 relating to the Impugned Audit Report bearing Reference No.ZD330324018382U dated 04.03.2024 issued by the 3rd Respondent herein for the Assessment Year 2018-19, quash the same.

Prayer in W.P.No.27501 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 relating to the Impugned Show Cause Notice in 33AABCR2655Q1Z1/2018-2019 dated 22.07.2024 issued by the 3rd Respondent for the Assessment Year 2018-19, quash the same.

For Petitioner : Mr.R.Jawahar Lal in both cases
For Respondents : Mr.C.Harsha Raj,
Special Government Pleader in both cases

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COMMON ORDER

By this common order, both the writ petitions are disposed of.

2. In W.P.No.27498 of 2024, the petitioner has challenged the impugned Audit report dated 04.03.2024 issued by the 3rd Respondent for the tax period 2018-2019 under Section 65(6) of the respective GST enactments.

3. In W.P.No.27501 of 2024, the petitioner has challenged the show cause notice dated 22.07.2024 issued by the third respondent for the tax period 2018–2019 under Section 74 of the respective GST Enactments.

4. It is noticed that an interim order had already been passed by this Court on 13.09.2024 and the same continues to operate. The operative portion of the aforesaid order is reproduced below:

> "3. In view of the above, this Court passes the following order, as an interim measure:-
>
> (i) The petitioner shall participate in the proceedings by filing reply along with required documents, if any; and
>
> (ii) On such filing, the respondent(s) shall accept the same and hear the matter in detail;
>
> (iii) However, passing of the final assessment order alone shall be deferred till 01.10.2024."

5. The case was heard pursuant to the directions under the interim order dated 13.09.2024 of this Court. Pursuant thereto, the second respondent / Assistant Commissioner (ST) on 08.12.2025 issued conclusion and recommendations read as follows:-

Conclusion & Recommendations

> 1.Upon verification of the records and reconciliations submitted by the taxpayer, and based on the provisions of the CGST/TNGST Act, 2017, it is respectfully recorded that Defects 1,2,3,4,5 and 6 do not warrant the confirmation of demand, as the factual submissions and statutory documentation provided sufficiently address the

issues raised, and no evidence of suppression, misstatement or intent to evade tax has been established.

2. The audit observations, when examined in conjunction with the taxpayer's statutory filings and reconciliations, appear to arise from interpretational and data-alignment aspects rather than from demonstrate non-compliance. In this context, and in view of the clarifications and supporting records furnished by the taxpayer, the demands proposed do not find support in verified primary records or statutory provisions.

It is further noted that the taxpayer has already approached the Hon'ble High Court of Madras by way of a Writ Petitions concerning:

(a) the issue of limitation,

(b) the audit observations, and

(c) the consequential proceedings.

As per the orders of the Hon'ble High Court of Madras, an interim stay has been granted in W.P.Nos.27498 and 27501 of 2024 and W.M.P.No.30010 of 2024, dated 01.10.2024, as detailed below:

Writ Petition under article 226 of the Constitution of India praying that in these circumstances stated therein and in the respective affidavit filed their with the High Court will be pleased to pass a writ of CERTIORARI or any other appropriate writ or order or direction calling for the records relating to the Impugned Show Cause Notice in 33AABCR2655Q1Z1/2018-2019 dated 22.07.2024 issued by the 3rd Respondent for the Assessment year 2018-19, quash the same, (In W.P.27498/2024)

(ii) calling for the records relating to the Impugned Audit Report bearing Reference No.ZD330324018382U dated 04.03.2024 issued by the 3rd Respondent herein for the Assessment Year 2018-19, quash the same (in W.P.No.27498/2024)and;

(iii) to STAY the operation of the Impugned Show Cause Notice in 33AABCR2655Q1Z1/2018-2019 dated 22.07.2024 issued by the 3rd Respondent for the Assessment year 2018-19, (in WMP.30010/2024) pending disposal of the above writ petition 27501/2024 respectively.

Order: These petitions and Miscellaneous petition coming on this day for hearing upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of Mr.R.JAWAHAR LAL, Advocate for the petitioner in both the petitions and of Mr.C.HARSHA RAJ, learned Additional Government Pleader (Taxes) on behalf of the Respondents in the petitions the court made the following order:-Post the matter on 25.10.2024. Interim order already granted by this Court is extended till then."

6. It is noticed that in view of the interim order dated 13.09.2024 of this Court, no final orders have been passed.

7. Since the second respondent has decided to proceed against the petitioner based on the personal statement dated 08.12.2025, the second respondent is directed to bring conclusion to the issues by passing appropriate orders on merits pursuant to the Audit report and the show cause notice impugned in these writ petitions respectively, as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order.

8. Needless to state, before passing any final order, the petitioner shall be heard.

9. These writ petitions stand disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

22.01.2026

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Neutral Citations: Yes/No
To:

1.State of Tamil Nadu through
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26/1, GST Bhavan,
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Nungambakkam,
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3. The State Tax Officer,
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C.SARAVANAN, J.

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W.P.No.27498 of 2024 and W.M.P.No.30007 of 2024 and
W.P.No.27501 of 2024 and W.M.P.No.30009 and 30010 of 2024

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