Tata Steel Limited vs. Union of India & Ors.

Whether a writ petition is maintainable before the High Court challenging proceedings under Section 74 of the Central Goods and Services Tax Act, 2017, despite the existence of an alternative statutory remedy.

Date of Order: April 23, 2026
Case Law No: GIB-MHC-2026-50
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

BACKGROUND

Tata Steel Limited filed a Writ Petition (WPT No. 2485/2026) before the High Court of Jharkhand at Ranchi, which was decided against it vide order dated 23-04-2026. Aggrieved, the petitioner approached the Supreme Court by way of a Special Leave Petition. The core issue revolves around the question of alternative remedy in the context of proceedings initiated under Section 74 of the CGST Act, 2017 — a provision dealing with determination of tax not paid or short paid on account of fraud, wilful misstatement or suppression of facts.

CRUCIAL FACTS

The petitioner's senior counsel submitted before the Supreme Court that the identical question of law — i.e., whether a writ petition is maintainable when an alternative remedy exists under Section 74 of the CGST Act, 2017 — is already pending consideration before the Supreme Court in SLP (C) No. 33594 of 2025. Given this, the petitioner sought a stay on further proceedings before the lower forum and prayed that this matter be tagged along with the earlier SLP.

COURT OBSERVATIONS (Verbatim)

"*Mr. A.M. Singhvi, learned senior counsel appearing for the petitioner submits that identical issue about alternative remedy arising out of Section 74 of the Central Goods and Service Tax Act, 2017 is pending consideration before this Court.*"

"*Till next date of hearing, the further proceedings shall remain stayed. The interim order is subject*

to the Court hearing SLP (C) No. 33594 of 2025 being satisfied that the issues in this case are similar to SLP (C) No. 33594 of 2025."

FINAL VERDICT

The Supreme Court issued notice, directed the matter to be listed along with SLP (C) No. 33594 of 2025, and stayed further proceedings till the next date of hearing — subject to the Court being satisfied that the issues in the present case are similar to those in SLP (C) No. 33594 of 2025.

 FLAT *(Interim stay granted — conditional; neither a final victory nor a loss for the assessee)*

ADDITIONAL FOOTNOTES

CASES REFERRED

S.No.	Case	Citation
1.	SLP (C) No. 33594 of 2025	*(Pending before Supreme Court — Neutral citation not yet reported)*

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