



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

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CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 49304 of 2025

and W.M.P. Nos.55073 & 55074 of 2025

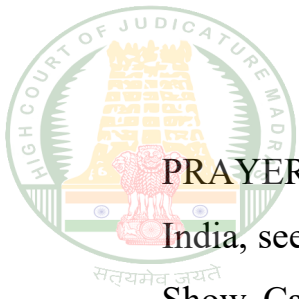
Tata Tele services Limited,
Represented By Its Authorised Signatory,
Mr Sanjeev Mehra,
3rd Floor, A20 Indiqube Ocean Bay Sidco,
Thiru Vi Ka Industrial Estate,
Inoryasoft Pvt Ltd,
Guindy Chennai 600032.

..Petitioner(s)

Vs

1. The Additional Commissioner of CGST And
Central Excise,
Headquarters Preventive Unit,
Chennai South Commissionerate,
Office of The Commissioner Of GST And
Central Excise,
Chennai South, 692, MHU Complex, Anna Salai,
Nandanam, Chennai-035.
2. The Assistant Commissioner Of CGST and
Central Excise,
Guindy Division,
Chennai South Commissionerate,
Office Of The Commissioner Of GST and
Central Excise,
Chennai South, 692, MHU Complex, Anna Salai,
Nandanam Chennai 600035.

..Respondent(s)



PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking Writ of Certiorari calling for the records relating to the Impugned Show Cause Notice with Summary in Form GST DRC-01 bearing Ref. No. ZD330925431995W dated 29.09.2025 issued by the 1st Respondent, and to quash the same.

For Petitioner(s): Mr.Raghavan Ramabadran

For Respondent(s): Mr.R.P.Pragadish,
Senior Standing Counsel

ORDER

Mr...R.P.Pragadish, learned Senior Standing Counsel takes notice on behalf of the Respondents.

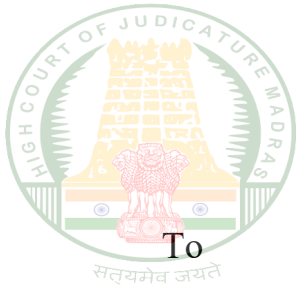
2.Since there are dispute regarding the consideration to be paid by the Petitioner to the Department of Telecommunication, the Petitioner is at liberty to move suitable application for impleading the **Department of Telecommunication** on whose behalf the Petitioner is required to pay tax on reverse charge basis for the spectrum fee.

3.List the matter on 22.01.2026.

4.Meanwhile, the Respondents are directed to keep the Show Cause proceedings in abeyance.

18-12-2025

GSA



To

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1. The Additional Commissioner Of Cgst And
Central Excise,
Headquarters Preventive Unit,

Chennai South Commissionerate,

Office of The Commissioner Of GST And
Central Excise,
Chennai South, 692, MHU Complex, Anna Salai,
Nandanam, Chennai-035.
2. The Assistant Commissioner Of CGST and
Central Excise,
Guindy Division,
Chennai South Commissionerate,
Office Of The Commissioner Of GST and
Central Excise,
Chennai South, 692, MHU Complex, Anna Salai,
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WP No. 49304 of 2



C.SARAVANAN, J.

GSA

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18-12-2025