



SUPREME COURT JUDGEMENTS

MONTHLY CASE - LAW DIGEST

(Decisions during August 2026)



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GST Supreme Court Digest**SCOPE.**

In this digest, 7 distinct GST-related orders passed by the Hon'ble Supreme Court of India during August 2026 (06.08.2026 to 25.08.2026) are summarised below for spreading awareness of developing jurisprudence on GST law. These include matters on refund under Rule 96(10) of the CGST Rules, arrest and pre-arrest bail under Sections 69/70, the constitutional validity of Sections 69 and 70(1), maintainability of proceedings where a statutory appellate remedy under Section 107 exists, and limitation for show cause notices under Sections 73/74.

Also see disclaimer at the end of this document.

Note: Judgements passed by Hon'ble Supreme Court during the month of August 2026 have been arranged issue-wise.

1. Table 1 — Summary of Orders

Sr.	Court	Case Title [Case Number]	Decision Date	Subject [Section/Rule]	Outcome	Category
1	Supreme Court of India	M/s Goodluck India Limited & Anr. Vs Union of India & Ors. [[SLP(C) No.24550 of 2025 Etc.]]	06.08.2026	Refund - [Rule 96(10) CGST Rules]	Union's appeals dismissed; omission of Rule 96(10) applies to pending refund proceedings; vires challenges dismissed as infructuous	Refund
2	Supreme Court of India	Union of India Vs Sunil Biyani [[Criminal Appeal No. of 2026 [Arising out of SLP(Crl.) No.12535 of 2026]]]	12.08.2026	Arrest / Bail - [Ss.69, 70]	Interim arrest protection set aside; Section 69 order must be communicated to the person before arrest	Arrest / Bail
3	Supreme Court of India	Vikas Jindal Vs Union of India & Ors. [[Writ Petition (Criminal) No.33/2025]]	13.08.2026	Constitutional Validity - [Ss.69, 70(1)]	Writ petition dismissed; Sections 69 and 70 held valid, following Radhika Agarwal	Constitutional Validity
4	Supreme Court of India	M/s Shivani Enterprise Vs Union of India & Ors. [[SLP(C) No.27455/2026]]	17.08.2026	Alternative Remedy - [S.107]	SLP disposed of; relegated to statutory appeal under Section 107 with four weeks' time	Alternative Remedy
5	Supreme Court of India	Marginmart Infosystems Private Limited Vs Assistant	18.08.2026	Alternative Remedy - [S.107]	SLP disposed of; relegated to statutory appeal under Section	Alternative Remedy

Sr.	Court	Case Title [Case Number]	Decision Date	Subject [Section/Rule]	Outcome	Category
		Commissioner, CGST, Delhi North [[SLP(C) No.26494/2026]]			107 with four weeks' time	
6	Supreme Court of India	M/s G.R. Infra Projects Limited Ratlam Vs The State of Madhya Pradesh & Ors. [[Civil Appeal No.11277 of 2026 (@ SLP(C) No.33594 of 2025)]]	19.08.2026	SCN / Limitation - [Ss.73, 74]	Appeal allowed; time-barred SCN and impugned order set aside for want of foundational facts of fraud/suppression	SCN / Limitation
7	Supreme Court of India	M/s Tata Steel Limited Vs Union of India through the Secretary, Ministry of Finance & Ors. [[Civil Appeal No. of 2026 (Arising out of SLP(C) No.16859 of 2026)]]	25.08.2026	SCN / Limitation - [Ss.73, 74, 44]	Appeal allowed; time-barred SCN and Order-in-Original set aside; Department at liberty to reinitiate with foundational facts by 28.02.2027	SCN / Limitation

2. Detailed Summary of Each Order

(1) Case: M/s Goodluck India Limited & Anr. vs. Union of India & Ors.

Court	Supreme Court of India (Neutral citation: 2026 INSC 821)
Case No. & Date of Filing	SLP(C) No.24550 of 2025 Etc. (Diary No.40513/2025). Date of filing not stated in the order.
Date of Decision	06.08.2026
Coram	Hon'ble Justice J.B. Pardiwala and Hon'ble Justice K. Vinod Chandran

Subject Matter / Section:

Refund - Rule 96(10) of the CGST Rules, 2017 (omitted by Notification No.20/2024)

Issue:

Whether the omission of Rule 96(10) of the CGST Rules, 2017 (with effect from 08.10.2024) applies to refund proceedings for IGST paid on exported goods/services that were pending as on the date of omission, along with connected challenges to the vires of Rule 96(10) itself.

Decision:

Following the Constitution Bench in Kolhapur Canesugar Works Ltd. v. Union of India, the Court held that omission of a rule without a saving clause obliterates it from the statute book and therefore benefits

pending proceedings; the GST Council's recommendation for prospective effect is only advisory and does not bind the rule-making authority. The Union of India's appeals were dismissed and the High Court judgments upheld, while the separate SLPs challenging the vires of Rule 96(10) were dismissed as infructuous. The Registry was directed to send a copy of the order to all High Courts to enable closure of pending Rule 96(10) matters.

(2) Case: Union of India vs. Sunil Biyani

Court	Supreme Court of India (Neutral citation: 2026 INSC 849)
Case No. & Date of Filing	Criminal Appeal No. of 2026 (Arising out of SLP(Crl.) No.12535 of 2026) (Diary No.34138/2026). Date of filing not stated in the order.
Date of Decision	12.08.2026
Coram	Hon'ble Justice Dipankar Datta and Hon'ble Justice Sheel Nagu

Subject Matter / Section:

Arrest / Bail - Sections 69 and 70, CGST Act, 2017

Issue:

Whether the Bombay High Court, having held a pre-arrest bail application not maintainable because no order under Section 69 had yet been passed, could nonetheless grant one week's protection from arrest after any future Section 69 order; and whether an order under Section 69 must be communicated to the person before arrest.

Decision:

Relying on Madan Gopal Rungta and Hema Mishra, the Court held that no interim protective relief can survive once the main application is dismissed as not maintainable, and set aside the High Court's grant of one week's protection from arrest. However, since an order under Section 69 is a sine qua non for seeking anticipatory bail, the Court held it must be communicated to the person before arrest, as an extension of natural justice, and directed the Commissioner to communicate any Section 69 order to the respondent, including by electronic means, before arrest.

(3) Case: Vikas Jindal vs. Union of India & Ors.

Court	Supreme Court of India
Case No. & Date of Filing	Writ Petition (Criminal) No.33/2025 (Diary No.61358/2024). Date of filing not stated in the order.
Date of Decision	13.08.2026
Coram	Hon'ble Justice Satish Chandra Sharma and Hon'ble Justice Nongmeikapam Kotiswar Singh

Subject Matter / Section:

Constitutional Validity - Sections 69 and 70(1), CGST Act, 2017

Issue:

Constitutional validity of Sections 69 and 70(1) of the CGST Act, 2017.

Decision:

There was no appearance for the petitioner despite two calls. The Court held that the vires challenge to Sections 69 and 70 already stood rejected in Radhika Agarwal v. Union of India, (2025) 6 SCC 545, which held the power to summon, arrest and prosecute ancillary to Parliament's power to levy and collect GST under Article 246-A. The writ petition was accordingly dismissed as no further orders were required.

(4) Case: M/s Shivani Enterprise vs. Union of India & Ors.

Court	Supreme Court of India
Case No. & Date of Filing	SLP(C) No.27455/2026 (Diary No.46827/2026). Date of filing not stated in the order.
Date of Decision	17.08.2026
Coram	Hon'ble Justice J.B. Pardiwala and Hon'ble Justice K. Vinod Chandran

Subject Matter / Section:

Procedural / Alternative Remedy - Section 107, CGST Act, 2017

Issue:

Whether an SLP against dismissal of a writ petition (arising from SCA No.1251/2026, Gujarat High Court) is maintainable where an alternative statutory remedy of appeal under Section 107 of the CGST Act exists.

Decision:

The Court held that the High Court had rightly observed that the petitioner had an alternative remedy of statutory appeal under Section 107 and that no interference was warranted. The SLP was disposed of with four weeks granted to file a statutory appeal, with liberty to raise all available submissions, including deficiencies in the show cause notice.

(5) Case: Marginmart Infosystems Private Limited vs. Assistant Commissioner, CGST, Delhi North

Court	Supreme Court of India
Case No. & Date of Filing	SLP(C) No.26494/2026 (Diary No.44863/2026). Date of filing not stated in the order.
Date of Decision	18.08.2026
Coram	Hon'ble Justice J.B. Pardiwala and Hon'ble Justice K. Vinod Chandran

Subject Matter / Section:

Procedural / Alternative Remedy - Section 107, CGST Act, 2017

Issue:

Whether an SLP against dismissal of a writ petition (W.P.(C) No.9013/2026, Delhi High Court) is maintainable where an alternative statutory remedy of appeal under Section 107 of the CGST Act exists.

Decision:

The Court found no error of law in the Delhi High Court's order, holding that the petitioner had an efficacious statutory remedy of appeal under Section 107. The SLP was disposed of with four weeks granted to file a statutory appeal, with liberty to raise all contentions, including challenges to deficiencies in the show cause notice.

(6) Case: M/s G.R. Infra Projects Limited, Ratlam vs. The State of Madhya Pradesh & Ors.

Court	Supreme Court of India
Case No. & Date of Filing	Civil Appeal No.11277 of 2026 (@ SLP(C) No.33594 of 2025). Date of filing not stated in the order.
Date of Decision	19.08.2026
Coram	Hon'ble Justice J.B. Pardiwala and Hon'ble Justice K. Vinod Chandran

Subject Matter / Section:

Show Cause Notice / Limitation - Sections 73 and 74, CGST Act / Madhya Pradesh GST Act, 2017

Issue:

Whether a show cause notice issued beyond the three-year limitation period under Section 73 (for AY 2018-19) can be sustained as one deemed issued under Section 74 (fraud / wilful misstatement / suppression of facts).

Decision:

The Court held that limitation under Section 73, as extended by the COVID exclusion under Suo Motu W.P.(C) No.3/2020, expired on 28.02.2025, so the SCN dated 13.06.2025 was time-barred. It further held that the SCN's bland recital of 'fraud or concealment of facts', without particulars, did not satisfy the requirements for invoking Section 74 - such allegations must emanate from the notice itself and cannot be supplemented by a counter affidavit filed later. Leave was granted, the appeal allowed, and the impugned High Court order and the SCN were set aside, with the respondent-State directed to desist from further proceedings pursuant to the SCN.

(7) Case: M/s Tata Steel Limited vs. Union of India through the Secretary, Ministry of Finance & Ors.

Court	Supreme Court of India (Neutral citation: 2026 INSC 920)
Case No. & Date of Filing	Civil Appeal No. of 2026 (Arising out of SLP(C) No.16859 of 2026) (Diary No.28063/2026). Date of filing not stated in the order.
Date of Decision	25.08.2026
Coram	Hon'ble Justice J.B. Pardiwala and Hon'ble Justice K. Vinod Chandran

Subject Matter / Section:

Show Cause Notice / Limitation - Sections 73, 74 (incl. omitted Explanation 2) and 44, CGST Act, 2017 / Rule 80

Issue:

Whether a show cause notice for FY 2018-19 to 2020-21, issued on 13.06.2025 pursuant to a CAG audit objection and kept in the department's 'call book' before being revived as a 'protective demand', can be sustained under the extended limitation of Section 74 without foundational facts of fraud, wilful misstatement or suppression, and whether the now-omitted Explanation 2 to Section 74 could still be relied upon.

Decision:

The Court held that Section 73 limitation for all three years, after Section 44 extensions and the COVID exclusion (15.03.2020 to 28.02.2022) under *Suo Motu W.P.(C) No.3/2020*, expired on 28.02.2025, so the SCN dated 13.06.2025 was time-barred; Explanation 2 to Section 74, having been omitted with effect from 01.11.2024, could not be invoked. Proceedings under Sections 73/74 require the Proper Officer's own satisfaction and not merely an audit objection - the Department's own challenge to the objection before the Public Accounts Committee showed an absence of such satisfaction. The SCN disclosed no foundational facts of suppression beyond a bland recital, and the concept of a 'protective demand' was held alien to the GST regime. Leave was granted, the appeal allowed, and both the SCN dated 13.06.2025 and the consequential Order-in-Original dated 26.12.2025 were set aside, with liberty to the Department to initiate fresh Section 74 proceedings with foundational facts and pass an order before 28.02.2027.

3. Key Points for Taxpayers

Refund

- Rule 96(10) of the CGST Rules is now omitted. This also helps refund cases that were still pending when it was omitted.
- GST Council recommendations are only advice. They do not bind the government by themselves.

Arrest/Bail

- Officers must share a Section 69 arrest order before arrest of any person under GST law.
- Bail protection cannot given by a court if it first says that petition itself was not maintainable.

Constitutional Validity

- Sections 69 and 70 of the CGST Act are constitutionally valid.

Alternative Remedy

- If a Section 107 appeal is available to taxpayer, use it first. The Supreme Court usually will not skip this step.

SCN / Limitation

- A Section 74 notice must clearly state the facts of fraud or suppression. Vague words like 'fraud' are not enough by themselves.
- A notice cannot use Section 74 merely to escape the normal 3-year time limit under Section 73.

4. Key Points for Departmental Officers

Refund

- Apply the Rule 96(10) omission to all pending refund cases, not only new ones.
- Do not rely only on GST Council minutes to decide if a rule change applies retrospectively.

Arrest/Bail

- Always communicate a Section 69 arrest order to the person before arrest.

SCN / Limitation

- State the specific facts of fraud or suppression in the show cause notice itself.
- Do not add fraud allegations later through a counter affidavit. They must appear in the notice itself.
- An audit objection alone is not enough. Officer must Form own independent satisfaction before issuing a notice.
- A 'protective demand' or keeping a notice in the call book has no basis under GST law.

Disclaimer:

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