

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).6987-7000 OF 2025  
(ARISING OUT OF S.L.P. (CIVIL) NO(S).14869-14882/2025)  
[@ DIARY NO(S). 7277/2025]

UNION OF INDIA & ORS.

APPELLANT(S)

VERSUS

M/S TATA STEEL LIMITED

RESPONDENT(S)

O R D E R

Delay condoned.

Leave granted.

Heard the learned counsel appearing for the parties.

While we are not interfering with the finding of the High Court as regards the retrospective operation of Rule 89(4) of the Central Goods and Services Tax Rules, 2017, we are sending back the cases subject-matter of these Appeals to the High Court of Jharkhand at Ranchi only for the limited purposes of considering prayer clause (i) of the Petition(s) regarding the legality of the Circular dated 18<sup>th</sup> November, 2019. Ordered accordingly.

The remanded Petitions shall be listed before the roster Bench of the High Court on 25<sup>th</sup> July, 2025 when the parties, who are represented today, shall remain present before the roster Bench. No further notice shall be served upon them.

The Appeals are partly allowed.

The Registry to forward a copy of this order to the Registrar (Judicial) of the High Court of Jharkhand at

Ranchi, who shall ensure that the remanded Petitions are listed as directed above.

.....J.  
(ABHAY S. OKA)

.....J.  
(UJJAL BHUYAN)

NEW DELHI;  
MAY 19, 2025.

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Special Leave Petition (civil) Diary No(S). 7277/2025

[Arising out of impugned final judgment and order dated 21-08-2023 in WPT No. 1719/2022, 2649/2022, 2650/2022, 2651/2022, 2655/2022, 2704/2022, WPT No. 2710/2022, 2790/2022, 2796/2022, 2797/2022, 403/2023, 404/2023, 405/2023 and 1986/2023 passed by the High Court of Jharkhand at Ranchi]

UNION OF INDIA &amp; ORS.

Petitioner(s)

VERSUS

M/S TATA STEEL LIMITED

Respondent(s)

(IA No. 66604/2025 - CONDONATION OF DELAY IN FILING)

Date : 19-05-2025

These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ABHAY S. OKA

HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s):

Mr. N. Venkataraman, A.S.G.  
Mr. Gurmeet Singh Makker, AOR  
Mr. V C Bharathi, Adv.  
Mr. Sarthak Karol, Adv.  
Mr. Udai Khanna, Adv.  
Mr. Anuj Udupa, Adv.

For Respondent(s):

Mr. Tarun Gulati, Sr. Adv.  
Mr. Abhishek Anand, Adv.  
Mr. Darpan Bhuyan, Adv.  
Mr. Rahul Kumar, Adv.  
Mr. Salona Mittal, Adv.  
Mr. M.P. Devanath, AOR

UPON hearing the counsel the Court made the following  
O R D E R

Delay condoned.

Leave granted.

The Appeals are partly allowed in terms of the signed order.

Pending application(s), if any, shall stand disposed of accordingly.

(ASHISH KONDLE)

ASTT. REGISTRAR-cum-PS

(AVGV RAMU)

COURT MASTER (NSH)

[THE SIGNED ORDER IS PLACED ON THE FILE]