



**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**



D.B. Civil Writ Petition No. 17163/2024

Larsen And Toubro Ltd., A Company Incorporated Under The Companies Act, 1913, Having Its Registered Office At L And T House, Ballard Estate, Mumbai, Maharashtra - 400001 And Having Its Another Office At 1St Floor, D 236 And 237. Sdc Monarch Building, Amrapali Marg, Vaishali Nagar, Jaipur, Rajasthan- 302021 Through Its Authorized Signatory Shri Ravindra Deshpande S/o Shri Nagesh Deshpande, Currently Working As Deputy General Manager, Finance Accounts, Larsen And Toubro Limited, L And T Energy Hydrocarbon Division, Corporate, Powai.

-----Petitioner

Versus

1. Union Of India, Through The Secretary, Department Of Revenue, Ministry Of Finance, Central Secretariat, North Block New Delhi 110001.
2. Goods And Services Tax Council, Through Its Chairperson, 5Th Floor, Tower Ii, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi 110001.
3. State Of Rajasthan, Through Commissioner, Commercial Taxes, Government Of Rajasthan, Jaipur, Rajasthan.
4. Deputy Commissioner (Goods And Service Tax, Rajasthan), Unit C, Business Audit Wing, Rajasthan - Iii, Commercial Tax Department Having Its Office At Room No 202, Bsnl Building, Behind Nagar Nigam, Lal Kothi Jaipur (Raj.) 302005.

-----Respondents

Connected With

D.B. Civil Writ Petition No. 18610/2024

Larsen And Toubro Ltd., A Company Incorporated Under The Companies Act, 1913, Having Its Office At L And T House, Ballard Estate, Mumbai, Maharashtra - 400001 And Having Its Another Office At 1St Floor, D 236 And 237, Sdc Monarch Building, Amrapali Marg, Jaipur, Rajasthan 302021 Through Its Authorized Signatory Through Power Of Attorney Shri Ravindra Deshpande, Currently Working As Working As Deputy General Manager, Finance Accounts, Larsen And Toubro Limited, L And T Energy Hydrocarbon Division, Powai.

-----Petitioner

Versus

1. Union Of India, Through The Secretary, Department Of





Revenue, Ministry Of Finance, Central Secretariat, North Block New Delhi 110 001.

2. Goods And Services Tax Council, Through Its Chairperson, 5Th Floor, Tower Ii, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi 110 001
3. State Of Rajasthan, Through Commissioner, Commercial Taxes, Government Of Rajasthan, Jaipur.
4. Appellate Authority-Iii, State Tax, Jaipur Having Its Office At Room No. 113-114, Karbhawan, Jaipur 302006
5. Deputy Commissioner, (Goods And Service Tax, Rajasthan), Circle-C, Zone-Iii, Commercial Tax Department Having Its Office At Room No. 401, Third Floor, Divisional Karbhawan, Jhalana Doongari, Jaipur-302017.

----Respondents

D.B. Civil Writ Petition No. 18612/2024

Larsen And Toubro Ltd., A Company Incorporated Under The Companies Act, 1913, Having Its Office At L And T House, Ballard Estate, Mumbai, Maharashtra - 400001 And Having Its Another Office At 1St Floor, D 236 And 237, Sdc Monarch Building, Amrapali Marg, Jaipur, Rajasthan - 302021 Through Its Authorized Signatory Through Power Of Attorney Shri Ravindra Deshpande, Currently Working As Working As Deputy General Manager, Finance Accounts, Larsen And Toubro Limited, L And T Energy Hydrocarbon Division, Powai.

----Petitioner

Versus

1. Union Of India, Through The Secretary, Department Of Revenue, Ministry Of Finance, Central Secretariat, North Block New Delhi 110 001
2. Goods And Services Tax Council, Through Its Chairperson, 5Th Floor, Tower Ii, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi 110 001
3. State Of Rajasthan, Through Commissioner, Commercial Taxes, Government Of Rajasthan, Jaipur.
4. Appellate Authority -Iii. State Tax, Jaipur Having Its Office At Room No. 113-114, Karbhawan, Jaipur 302006.
5. Deputy Commissioner, (Goods And Service Tax, Rajasthan), Circle-C, Zone-Iii, Commercial Tax Department Having Its Office At Room No. 401, Third Floor, Divisional Karbhawan, Jhalana Doongari, Jaipur-302017.





----Respondents

For Petitioner(s) : Mr. Prakash Shah, Senior Advocate
assisted by Mr. H.V. Nandwana,
Mr. Mihir Mehta &
Mr. Y.V. Nandwana

For Respondent(s) : Ms. Mahi Yadav, AAG assisted by
Ms. Harshita Sharma &
Mr. Rohan Mittal
Mr. Sandeep Pathak with
Ms. Shefali Sharma

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA

HON'BLE MRS. JUSTICE SANGEETA SHARMA

Order

13/02/2026

REPORTABLE

1. Heard.
2. In D.B. Civil Writ Petition No. 17163/2024 the challenge is to the order dated 06.08.2024, whereas in D.B. Civil Writ Petition Nos.18610/2024 & 18612/2024 challenge is to the orders dated 28.12.2023. In all these petitions, it is stated that the impugned orders have been passed in the name of non-existent entity and, therefore, they raised a jurisdictional error. At the same time, the present petitioner is unable to file appeal against the concerned impugned orders.
3. It is stated that Larsen and Toubro had a Hydrocarbon Division with a separate company in the name of L&T Hydrocarbon Engineering Ltd. (LTHE). Pursuant to the scheme of amalgamation approved by the National Company Law Tribunal, Mumbai vide order dated 28.01.2022, the LTHE merged/amalgamated with the parent company namely, the petitioner w.e.f. 07.02.2022 with an appointing date as 01.04.2021. The information relating to the same was also provided to the GST Authorities. In spite thereto,





the orders were passed in the form GST DRC-07 on 06.08.2024 and 28.12.2023, respectively by the respondent-Deputy Commissioner in the name of LTHE.

4. Mr. Prakash Shah, learned Senior Counsel appearing for the petitioner submits that in view of the judgment passed by the Apex Court in the case of **Principal Commissioner of Income Tax, New Delhi Vs. Maruti Suzuki (India) Limited, (2020) 18 SCC 331**, the order passed in the name of non-existent entity is a jurisdictional defect and cannot be rectified. It is, however, submitted that on 28.12.2023, the petitioner has received a letter from Deputy Commissioner State Tax informing that the adjudication orders would now be passed for the subsequent assessment years in the name of the petitioner company. Learned Senior Counsel submits that even for the assessment years, the respondents are not prevented from correcting their error and they can pass a fresh order in the name of the petitioner instead of the non-existent entity at the GST Number held by the petitioner. Learned Senior Counsel submits that it would not in any manner prejudice the Revenue in terms of Section 75(3) of the Central Goods and Services Tax Act, 2017 (for short 'the CGST Act').

5. Per contra, learned counsel appearing for the Revenue submits that in view of the provisions of Section 28 of the CGST Act, since the earlier entity possessed a GST Number, which has not been cancelled till date, the Revenue cannot issue orders on a new GST Number and the process was required to be done of cancelling the earlier GST Number by the petitioner, after the





earlier company had amalgamated. The Department, therefore, cannot be said to be defaulted in issuing the order.

6. We have considered the submissions.

7. The provisions of Sections 28 & 29 of the CGST Act read as under:

"28. Amendment of registration

(1) Every registered person and a person to whom a Unique Identity Number has been assigned shall inform the proper officer of any changes in the information furnished at the time of registration or subsequent thereto, in such form and manner and within such period as may be prescribed.

(2) The proper officer may, on the basis of information furnished under sub-section (1) or as ascertained by him, approve or reject amendments in the registration particulars in such manner and within such period as may be prescribed:

PROVIDED that approval of the proper officer shall not be required in respect of amendment of such particulars as may be prescribed:

PROVIDED FURTHER that the proper officer shall not reject the application for amendment in the registration particulars without giving the person an opportunity of being heard.

(3) Any rejection or approval of amendments under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a rejection or approval under this Act.

29. Cancellation [or suspension] of registration

(1) The proper officer may, either on his own motion or on an application filed by the registered person or by his legal heirs, in case of death of such person, cancel the registration, in such manner and within such period as may be prescribed, having regard to the circumstances where,—

(a) the business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise disposed of;
or

(b) there is any change in the constitution of the business;
or

[(c) the taxable person, is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of Section 25:.]

[*PROVIDED* that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.]





(2) The proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where,—

(a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or

(b) a person paying tax under section 10 has not furnished [the returns for a financial year beyond three months from the due date of furnishing the said return]; or

(c) any registered person, other than a person specified in clause (b), has not furnished returns for [such continuous tax period as may be prescribed]; or

(d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or

(e) registration has been obtained by means of fraud, wilful misstatement or suppression of facts:

PROVIDED that the proper officer shall not cancel the registration without giving the person an opportunity of being heard:

[PROVIDED FURTHER that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.]

(3) The cancellation of registration under this section shall not affect the liability of the person to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

(4) The cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a cancellation of registration under this Act.

(5) Every registered person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed:

PROVIDED that in case of capital goods or plant and machinery, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by such percentage points as may be prescribed or the tax on the transaction value of such capital goods or plant and machinery under section 15, whichever is higher.

(6) The amount payable under sub-section (5) shall be calculated in such manner as may be prescribed.”





8. From a perusal thereof, it is apparent that a GST Number once assigned has to be taken into consideration and all the orders would have to be posted on the portal on the said number. However, once it has been brought to the knowledge of the Department that the company having erstwhile GST No. has already merged with another company having a distinct GST registration number, there should have been some provision in the GST Act for an automatic cancellation of the earlier GST Number, as it is a settled law that an order cannot be passed in the name of non-existent entity.

9. The entity having lost its existence, after the same having merged with the petitioner company way back on 28.01.2022 itself w.e.f. 01.04.2021, the GST Number assigned to the non-existent entity, would, therefore, be deemed to have been cancelled from the said date.

10. We understand that the GST law, which has come into force recently in the year 2017, has certain teething issues. This Court has, therefore, passed the aforesaid order and introduced the deeming clause to treat the GST registration as cancelled for cases, where the company has become a non-existent company and has merged with another company.

11. In other words, the moment an information is received to the Department relating to a particular company having become non-existent and having merged with another company, the GST Number of the new company would become operational and the earlier GST Number would be deemed to have been cancelled. At the same time, as a caveat, we may say that if there are any demands relating to the earlier GST Number, the same can always





be uploaded on the new GST Number and the new company would have to deal with all such demands in accordance with law.

12. Having said so, we dispose of all these writ petitions directing the Revenue to upload the orders now on the new GST Number of the petitioner and the petitioner would be free to take up all the remedies available in law in relation to the concerned orders. The action of uploading shall be done within a period of one month from today.

13. We make it clear that in view of the orders passed, so far as the other prayers are concerned, they have become academic, at this stage. However, it would not preclude the petitioner to take up the remedies relating to the other prayers in accordance with law, if need so arises.

14. The issue of limitation would not arise in view of the provisions of Section 75(3) of the CGST Act for either of the party.

15. It goes without saying that the earlier orders would be treated as having become redundant upon passing and uploading of the new orders on the Portal.

16. With the aforesaid observations, the writ petitions stand disposed of. Pending application, if any, also stand disposed of.

17. A copy of this order be placed in each connected file.

(SANGEETA SHARMA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

N.GANDHI/RAJAT/37-39

