

Larsen and Toubro Ltd. v. Union of India and Others

Case number: D.B. Civil Writ Petition 17163/2024 with D.B. Civil Writ Petitions 18610/2024 and 18612/2024

Citation: 2026:RJ-JP:6992-DB

Decision date: 13 February 2026

GST registration after amalgamation; orders against a non-existent transferor and access to remedies through the successor's GSTIN

Court: Rajasthan High Court, Jaipur Bench

Bench: Hon'ble Acting Chief Justice Sanjeev Prakash Sharma and Hon'ble Mrs. Justice Sangeeta Sharma

Decision stage: Final common writ disposal determining the registration issue and directing new-order uploads; assessment merits and lawful remedies remain open.

01 Facts of case and issues

Larsen and Toubro challenged an order dated 6 August 2024 in the lead writ and orders dated 28 December 2023 in the connected writs. The GST DRC-07 orders were issued in the name of L&T Hydrocarbon Engineering Ltd. (LTHE), which had amalgamated with the petitioner. The petitioner also said it could not appeal against those orders.

Paragraph 3 records NCLT approval on 28 January 2022, an effective merger date of 7 February 2022 and an appointed date of 1 April 2021. The GST authorities had been informed of the amalgamation. Revenue nevertheless relied on the old GSTIN remaining uncanceled. The petitioner invoked Maruti Suzuki and accepted that fresh orders could be passed against it under its own GSTIN.

Pinpoint: Paragraphs 2–5, physical pp. 3–5; the merger-date inconsistency is identified in the source notes.

02 Discussion by Hon'ble Court

After reproducing CGST Act Sections 28 and 29, the Court held that an order cannot be passed in the name of an entity which no longer exists. It rejected the practical obstacle that the transferor's GSTIN remained active despite the Department having been informed of its merger into a company with a distinct registration.

The Court expressly introduced a deeming rule for this situation. Paragraph 11 states that, when the Department receives information that a company has ceased to exist through merger, the successor's GSTIN becomes operational and the earlier GSTIN is deemed cancelled. Paragraph 9 uses a different date formulation, linking cancellation to the merger chronology. The judgment should not be read as an express statutory automatic-cancellation provision or as dispensing with proof of the merger and departmental notice.

The holding preserves Revenue's position on earlier demands: they may be uploaded on the successor's GSTIN, and the successor must deal with them according to law. Maruti Suzuki appears in the petitioner's submissions; the operative remedy here is the Court's own combination of deemed cancellation, new orders and preserved remedies.

Pinpoint: Paragraph 7, physical pp. 5–6; paragraphs 8–11, physical pp. 7–8; petitioner's precedent submission at paragraph 4, physical p. 4.

03 Judicial decision and operative relief

Revenue was directed to upload the orders on the petitioner's new GSTIN within one month from the order. The petitioner remained free to use all lawful remedies against them. Earlier orders would become redundant upon the passing and uploading of the new orders, rather than being treated as unconditionally extinguished immediately.

Other prayers were treated as academic at that stage, with liberty to pursue appropriate remedies if necessary. Paragraph 14 states that limitation would not arise for either party in view of CGST Act Section 75(3). All three writs and pending applications were disposed of. The Court did not determine tax quantum, cancel the underlying demands on their merits or record that replacement orders had actually been uploaded.

Pinpoint: Paragraphs 12–17, physical p. 8; preserved demands at paragraph 11, physical pp. 7–8.

04 In favour of

Taxpayer on the non-existent-entity/registration objection and access to remedies. Revenue may issue and upload replacement orders and pursue earlier demands against the successor according to law; no final merits victory on the tax liability.

A substantive registration ruling with implementation directions and conditional replacement of the impugned orders. Current implementation, assessment outcome and direct appellate status were not established by the bounded checks below.

Pinpoint: Paragraphs 8–16, physical pp. 7–8.

05 AKHB REVIEW POINT

AKHB analysis: Keep the NCLT scheme, appointed and effective dates, both GSTINs and proof of receipt of the merger intimation together. Match every notice and order to the correct legal person and assessment period. The date formulations in paragraphs 9 and 11 need case-specific care; do not assume a universal cancellation date from this order.

Check that the new orders have been passed and uploaded before relying on paragraph 15's redundancy consequence. Preserve upload and communication evidence and pursue the available remedy promptly. Section 75(3) governs orders issued pursuant to appellate or court directions; this decision does not create a general two-year period for every taxpayer appeal. Continue reviewing the underlying demand separately from the registration defect.

Pinpoint: AKHB commentary based on paragraphs 3, 8–15; practical recommendations are distinct from the Court's holding.

Sources and limitations

Relevant provisions

CGST Act 2017: Sections 28, 29 and 75(3). CGST Act Section 29(1)(a) expressly addresses amalgamation as a cancellation circumstance; Section 29(3) preserves pre-cancellation liabilities. Other cross-references appear within the reproduced statutory text, without separate adjudication.

Statutory note

Checked 13 October 2026. The official CBIC Act text confirms the registration-information duty in Section 28, amalgamation in Section 29(1)(a), preservation of earlier liabilities in Section 29(3), and the two-year period in Section 75(3) for orders pursuant to appellate or court directions. The retained CBIC compilation as at 1 January 2022 was also read at physical pp. 57–59 and 111 for those provisions. These are targeted checks, not a claim that the historical compilation consolidates all later amendments.

The Court's one-month upload direction remains the specific operative deadline here. Section 75(3) is not itself a general taxpayer appeal-extension provision. The deeming rule is expressly introduced by the Court in paragraph 10, rather than quoted from the statute. No comprehensive registration-rules or current-amendment audit is claimed.

Treatment note

Checked 13 October 2026. Bounded searches using the party, lead writ number and neutral citation, with review, stay, appeal and Supreme Court terms, including Rajasthan High Court and Supreme Court domains, did not verify a direct later stay, reversal or review modification of this order. Secondary mirrors and summaries were treated only as leads. No comprehensive Supreme Court registry or citator search, or verification of subsequent departmental compliance, is claimed.

The retained source's official download receipt is dated 12 October 2026. On 13 October 2026 the same Rajasthan High Court PDF URL returned HTTP 404 through a direct request; the web-open attempt returned an internal error. This is an access failure, not evidence that the order was withdrawn or that no later proceedings exist.

Scope of source review

All eight original physical pages were fully read and individually visually inspected, including captions for all three writs, the complete statutory quotation and signatures. Supplementary statutory material was checked only at the identified provisions. The NCLT order, scheme, departmental intimation, impugned DRC-07 orders and replacement orders were not separately obtained.

Source notes

The reportable order is dated 13 February 2026; the footer gives upload on 24 February 2026. Paragraph 3 distinguishes approval on 28 January 2022, effective merger on 7 February 2022 and appointed date 1 April 2021. Paragraph 9 instead describes merger on 28 January 2022 with effect from 1 April 2021 and refers to cancellation from that date; paragraph 11 links deemed cancellation to receipt of departmental information. These formulations are preserved as a source ambiguity and have not been silently harmonised. No demand amount or assessment-year breakdown is stated. Original bytes remain unchanged; cryptographic signature validation is not claimed.

Primary source

Source description: Complete retained eight-page official Rajasthan High Court order; original download receipt is dated 12 October 2026. The same official URL returned HTTP 404 on this review date.

Official source: [Open source document](#)

Source pages: 8

Judgment author: Common reportable order of the Division Bench; no separate author identified.

Outcome type: final registration ruling with conditional replacement orders

Additional source

CBIC official CGST Act text

Official source: [Open source document](#)

Pinpoint: Targeted reading of Sections 28, 29(1)(a), 29(3) and 75(3), checked 13 October 2026. Legacy text, not a complete current consolidation.

CBIC CGST Act compilation as at 1 January 2022

Official source: [Open source document](#)

Pinpoint: Physical pp. 57–59 and 111: Sections 28, 29(1)(a), 29(3) and 75(3). Retained official compilation read on 13 October 2026; historical consolidation only.

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the complete retained official order and identified primary statutory material. No human legal review is claimed.

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