

Union of India & Ors. v. M/s Tata Steel Limited

Case number: Civil Appeal Nos. 6987–7000/2025, arising out of SLP(C) Nos. 14869–14882/2025, Diary No. 7277/2025.

Citation: No neutral or reported citation is printed in the official source PDF.

Decision date: 19 May 2025

Rule 89(4) retrospectivity finding left undisturbed; limited remand on the legality of the 18 November 2019 circular

Court: Supreme Court of India

Bench: Hon'ble Mr. Justice Abhay S. Oka and Hon'ble Mr. Justice Ujjal Bhuyan

Decision stage: Final disposal of civil appeals after grant of leave, with a limited remand on the legality of the circular; not a final determination of the remanded issue.

01 Facts of case and issues

The Union of India and other appellants challenged the Jharkhand High Court's judgment dated 21 August 2023 in fourteen writ petitions involving Tata Steel Limited. The Supreme Court condoned the delay, granted leave and heard counsel for both sides.

The signed order identifies two distinct aspects of the dispute: the High Court's finding concerning retrospective operation of Rule 89(4) of the Central Goods and Services Tax Rules, 2017, and prayer clause (i) concerning the legality of a circular dated 18 November 2019. The short order does not narrate the underlying transactions, tax periods or refund amounts.

Pinpoint: Official PDF p. 1, case heading and unnumbered substantive order; p. 3, record-of-proceedings metadata identifying the fourteen High Court petitions and judgment date.

02 Discussion by Hon'ble Court

The Hon'ble Court expressly declined to interfere with the High Court's finding as regards the retrospective operation of Rule 89(4). It nevertheless sent the cases back for consideration of prayer clause (i), limited to the legality of the circular dated 18 November 2019.

The order therefore separates the aspect left undisturbed from the question returned to the High Court. It does not reproduce the High Court's reasoning, explain the competing constructions of Rule 89(4), or decide the circular's legality itself. The result should be described at that limited level rather than as a new, fully reasoned Supreme Court exposition of retrospectivity.

Pinpoint: Official PDF p. 1, principal unnumbered paragraph beginning "While we are not interfering".

03 Judicial decision and operative relief

The Supreme Court partly allowed the appeals and remanded the petitions to the Jharkhand High Court only to consider prayer clause (i) regarding the legality of the circular dated 18 November 2019. The finding concerning retrospective operation of Rule 89(4) was left undisturbed.

03 Judicial decision and operative relief

It directed listing before the High Court's roster Bench on 25 July 2025, required the represented parties to appear without further notice, and directed the Registry to forward the order to the High Court's Registrar (Judicial) to ensure that listing. Pending applications were disposed of. The source does not establish what happened at the subsequent hearing.

Pinpoint: Official PDF pp. 1–2, entire signed operative order; p. 3, record of proceedings and disposal of pending applications.

04 In favour of

The appeals ended in a partial allowance and a limited remand. The circular-legality issue remained for the High Court to determine. This order did not itself grant a quantified refund, fix a payment deadline, or decide every issue in the underlying petitions.

Pinpoint: Official PDF pp. 1–2, signed order; p. 3, confirmation that the appeals were partly allowed.

05 AKHB REVIEW POINT

AKHB analysis: Separate the issue left undisturbed from the issue remanded. Any reliance on the Rule 89(4) aspect should be supported by reading the underlying High Court judgment and the precise version of the rule applicable to the relevant period. This short Supreme Court order does not supply that analysis.

Before relying on the circular issue for present advice, obtain the post-remand High Court record and check subsequent judicial treatment. The 25 July 2025 listing direction is a historical procedural direction, not proof of a later decision or of payment.

Identify this decision by Civil Appeal Nos. 6987–7000/2025 and the date 19 May 2025. It is separate from Tata Steel's Supreme Court decision of 25 August 2026 concerning section 74 show-cause notices. Do not treat the limited remand as an unrestricted merits victory or an independent refund entitlement.

Pinpoint: AKHB analysis based on official PDF pp. 1–3. The separate 25 August 2026 case is identified only to prevent confusion between proceedings.

Sources and limitations

Relevant provisions

Central Goods and Services Tax Rules, 2017: Rule 89(4).

Circular dated 18 November 2019, identified by date in the signed order; its legality is remanded.

Statutory note

The signed order does not reproduce Rule 89(4), identify an amendment notification, give the circular's number or text, or construe an independent refund entitlement. Those details are not inferred in this note.

Treatment note

This note records the Supreme Court order as delivered. The post-remand outcome, later judicial treatment and present law have not been comprehensively verified. The source review does not establish that no later proceedings exist.

Scope of source review

All 3 pages of the official PDF read and visually checked: signed order on pp. 1–2 and record of proceedings on p. 3. The order has no numbered paragraphs; pinpoints use pages and the identified operative text.

Identity note

The decision is dated 19 May 2025 on the signed order and record of proceedings. The digital-signature timestamp of 22 May 2025 is not the decision date.

The source was downloaded and checked on 18 October 2026. The complete source is a final appellate order with limited remand, not a mere refusal of special leave.

Primary source

Source description: Official Supreme Court PDF containing the two-page signed order and one-page record of proceedings.

Official source:

<https://api.sci.gov.in/supremecourt/2025/7277/7277 2025 3 43 61913 Order 19-May-2025.pdf>

Source pages: 3

Outcome type: final appellate disposal; limited remand

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the complete official Supreme Court source identified in this note. No human legal review is claimed.

General disclaimer: For professional information only; not legal advice. Read the complete decision and applicable law, verify subsequent treatment and obtain case-specific professional advice before acting.

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Source checked: 18 October 2026