

M/s Goodluck India Limited & Anr. v. Union of India & Ors. and connected Revenue appeals

Case number: SLP (C) Nos. 24550 of 2025 and 26411 of 2026; connected civil appeals arising from the SLPs listed on official PDF pages 1-3 (civil appeal numbers left blank in the signed order)

Citation: 2026 INSC 821

Decision date: 2026-08-06

Omission of CGST rule 96(10) without a saving clause and pending export IGST refund proceedings

Court: Supreme Court

Bench: J.B. Pardiwala and K. Vinod Chandran, JJ.

Decision stage: Final common reasoned order; non-reportable

01 Facts

The common order dealt with two different sets of challenges concerning rule 96(10), which restricted refund of integrated tax paid on exports where specified notification benefits had been availed. The Union of India and the Department challenged a High Court judgment holding that omission of the sub-rule applied to proceedings pending when the omission took effect. In SLP (C) Nos. 24550 of 2025 and 26411 of 2026, the assessee instead challenged the vires and validity of the sub-rule, an issue the High Court had declined to decide in view of its conclusion on pending proceedings. The substantive question before the Supreme Court in the Revenue appeals was whether omission by Notification No. 20/2024, effective 8 October 2024, benefited assessee in pending proceedings so that their export IGST refund claims could be considered without the omitted restriction. The Revenue relied on the GST Council recommendation that omission operate prospectively; the assessee relied on omission without any saving clause. The order does not supply individual export transactions, refund amounts or separate fact findings for every connected assessee.

Pinpoint: Opening paragraph (treated as paragraph 1), paragraphs 3-5; official PDF pages 3-5. Connected SLPs are listed on official PDF pages 1-3.

02 Court Discussion

The Court applied the Constitution Bench decision in *Kolhapur Canesugar Works Ltd. v. Union of India*, (2000) 2 SCC 536. As explained in this order, section 6 of the General Clauses Act did not preserve proceedings on omission of the rule in the circumstances addressed by that precedent. Continuation could have been enabled by a saving provision or a statutory legal device preserving proceedings under the omitted rule, but no such provision was introduced for rule 96(10). The Court therefore held that the Constitution Bench principle applied to the pending proceedings before it. It also examined the Council recommendation rather than treating its reference to prospective operation as decisive. The recommendation was advisory and did not bind the rule-making authority. The stated reason for omission was the unnecessary complications caused by the rule without an intended benefit. In the Court's reasoning, omission without a saving or sunset clause was intended to end those complications and could not be read as preserving them in pending proceedings. The Court found no reason to interfere with the High Court's decision. Its reference to conflicting High Court decisions explained the direction for circulation and expedited placement of related cases, rather than supplying case-specific factual determinations in those other proceedings.

Pinpoint: Paragraphs 4-9; official PDF pages 4-7. Kolhapur reasoning: paragraphs 5-7, pages 5-7; advisory recommendation and absence of saving clause: paragraph 7, page 7.

03 Decision

The two assessee SLPs, Nos. 24550 of 2025 and 26411 of 2026, were dismissed as infructuous in light of the relief resulting from the Court's decision. Their challenge to the vires and validity of rule 96(10) was not decided on its merits. Leave was granted in the remaining matters, and the Revenue appeals were dismissed, sustaining the conclusion that omission without a saving clause applied to the relevant pending proceedings. The Registry was directed to send the order to all High Courts; their Registries were to obtain appropriate Chief Justice orders and expeditiously place cases concerning the omission before the roster courts. Pending applications were disposed of. The Court did not quantify or order a blanket refund for every exporter, nor did it expressly reopen proceedings already finally concluded before omission.

Pinpoint: Opening paragraph on official PDF pages 3-4 (assessee SLPs); paragraph 2, page 4 (leave); paragraphs 8-11, pages 7-8 (Revenue appeals, circulation and applications).

04 In Favour Of

Assesseees on omission and pending proceedings; separate validity SLPs dismissed as infructuous

In favour of the assesseees on the rule 96(10) omission issue in pending proceedings: the Revenue's appeals failed. The outcome must be separated from the assesseees' own validity challenges, which were dismissed as infructuous rather than allowed on the merits. This is a final common disposal of these Supreme Court matters, not a declaration that the rule was unconstitutional from inception or that every historical refund claim automatically succeeds. Application of the holding to another case still requires its procedural history and remaining refund conditions to be examined.

Pinpoint: Opening paragraph and paragraphs 2-3, official PDF pages 3-4; paragraphs 7-11, pages 6-8.

05 AKHB REVIEW POINT

AKHB REVIEW POINT: For a rule 96(10) dispute, first record whether the relevant proceeding was pending on 8 October 2024, what stage it had reached, and whether the omitted restriction is the operative ground for denying or recovering refund. Present the judgment together with the relevant orders and refund records, and identify any independent eligibility, documentation, limitation or recovery issues that remain. The absence of a saving clause is central to this holding; do not extend it indiscriminately to every repeal or omission with a different statutory scheme. Do not describe dismissal of Goodluck's own SLP as rejection of the assesseees' position on the pending-proceedings issue. Equally, do not state that the Court struck down rule 96(10), reopened all completed assessments, ordered universal repayment, or independently decided the effect of omission of rules 89(4A) and 89(4B) merely because those provisions appear in the quoted Council recommendation. A case in another High Court requires verification of its actual subsequent orders; the Supreme Court's circulation direction does not itself prove that such litigation remains pending or has since been disposed of.

Pinpoint: AKHB analysis based on the opening paragraph and paragraphs 3-10; official PDF pages 3-8. Scope limits distinguish the Court's express disposal from unadjudicated individual claims.

Sources and limitations

Relevant provisions

Central Goods and Services Tax Rules, 2017: rule 96(10), omitted with effect from 8 October 2024

Notification No. 20/2024: omission considered in paragraph 3 of the order

General Clauses Act, 1897: section 6, discussed through Kolhapur Canesugar Works Ltd. v. Union of India, (2000) 2 SCC 536

Recommendation of the 54th GST Council meeting held on 9 September 2024, as reproduced in paragraph 4

Statutory note

The statutory development addressed is the omission of rule 96(10) effective 8 October 2024 as stated and applied in the judgment. The Council recommendation reproduced there also mentions other rules; this note does not treat those references as independent holdings on their operation. The underlying notification and Council minutes have not been separately re-audited for every amendment. This is a historical case analysis, not certification of the complete GST law in force on the review date.

Treatment note

Primary order and available official diary metadata checked on 12 October 2026. No comprehensive subsequent-treatment, review-order, legislative-change or related High Court docket audit has been completed. The order's reference to other pending proceedings describes the position reported to the Court on 6 August 2026, not a verified current-status finding. This AI-assisted AKHB research note is based on identified primary material; it is not evidence of human legal review and is not a substitute for professional advice on a particular case.

Scope of source review

Complete 8-page order read, including the connected-case list on pages 1-3 and the opening paragraph and paragraphs 2-11 on pages 3-8. Neutral citation, lead title, bench and signed date checked against the original; the Court diary result corroborates the lead case and date. The connected civil appeal numbers are blank. SLP (C) Nos. 26858-26864 of 2026 appear twice in the original list; the duplicate is not counted as a second decision. Connected-party names not stated in this order have not been inferred. This note represents one common pronouncement.

Primary source

Source description: Supreme Court of India official signed common order dated 6 August 2026

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

Judges: J.B. Pardiwala; K. Vinod Chandran

Outcome kind: final

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