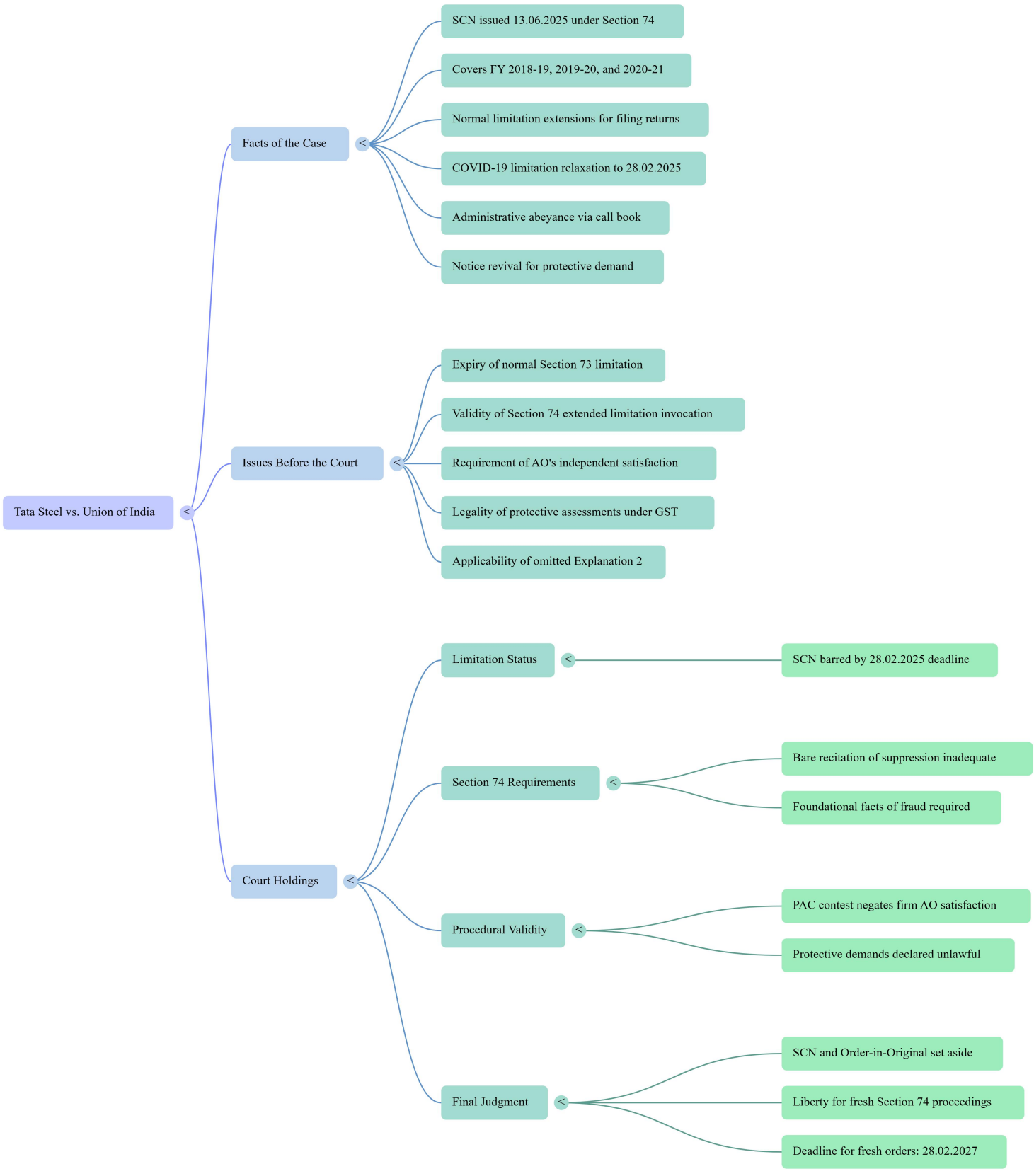
Tata Steel vs. Union of India
Facts of the Case
SCN issued 13.06.2025 under Section 74
Covers FY 2018-19, 2019-20, and 2020-21
Normal limitation extensions for filing returns
COVID-19 limitation relaxation to 28.02.2025
Administrative abeyance via call book
Notice revival for protective demand
Issues Before the Court
Expiry of normal Section 73 limitation
Validity of Section 74 extended limitation invocation
Requirement of AO's independent satisfaction
Legality of protective assessments under GST
Applicability of omitted Explanation 2
Court Holdings
Limitation Status
SCN barred by 28.02.2025 deadline
Section 74 Requirements
Bare recitation of suppression inadequate
Foundational facts of fraud required
Procedural Validity
PAC contest negates firm AO satisfaction
Protective demands declared unlawful
Final Judgment
SCN and Order-in-Original set aside
Liberty for fresh Section 74 proceedings
Deadline for fresh orders: 28.02.2027