AI in Notices and Orders

Fake and Non-Existent Case Laws

How to check a show cause notice or order for fake authorities,
what to say in the reply, appeal or writ,
and what relief the courts have actually given

(Guide No. 04 · Taxpayer Assistance Series)

Show Cause Notice | Adjudication Order | Case-law Check | Appeal and Writ | Case Law

BASED ON SUPREME COURT AND HIGH COURT DECISIONS OF NOVEMBER 2025 TO OCTOBER 2026

Supreme Court (Pooja Ramesh Singh; Vijay Ghanshyam Gadiya) · Gujarat, Punjab and Haryana, Delhi and Bombay High Courts

UPDATED ON 09.11.2026

GSTINDIAPATHWAY.COM

Your trusted pathway to GST knowledge and compliance

TAXPAYER ASSISTANCE · GUIDE NO. 04

AI in Notices and Orders

Fake and Non-Existent Case Laws

ABOUT THIS NOTE

A short guide for taxpayers and consultants on what to do when a show cause notice (SCN) or an adjudication order relies on case laws that do not exist, or that exist but do not say what the order claims, as happens when an officer uses an artificial intelligence (AI) tool without checking its output.

It sets out how to test the authorities cited, how to plead the point in a reply, appeal or writ petition, what the Supreme Court and the High Courts have held and what relief they have given.

It rests on the text of the CGST Act and Rules provisions on notices, hearing, appeal and revision, on CBIC Circular 258/04/2026-GST and the Gujarat State Tax instructions of 18.08.2026, and on eight judgments and orders passed between November 2025 and October 2026.

It is general guidance, not advice on any particular notice. Check the Act, Rules, your State Act, the circular and the certified judgments before relying on any point.

What is inside

01 ***What the courts have held*** 3
Nine principles with paragraph references

02 ***Stage A – Check the notice or order*** 5
Steps, and six kinds of defect

03 ***Stage B – At the show cause notice*** 7
Reply, request for copies, writ at this stage

04 ***Stage C – After the order*** 8
Appeal, writ, revision, what to ask for

05 ***What relief to expect*** 9
Outcome in each case, and what is not decided

06 ***Do not make the same mistake*** 10
Checking your own authorities

07 ***Model wording*** 10
Request letter, objection, ground of appeal

08 ***Cases referred to in this guide*** 11
Citation and verification status

★ ***Golden Rules and Disclaimer*** 12
Six rules at a glance, and the disclaimer

The five stages at a glance

A Check	B Notice	C Order
List every authority; test each against a reliable database; record the kind of defect.	Reply on time on merits; ask in writing for copies of the cited judgments; plead no application of mind.	Appeal in time; or writ where the defect is plain; ask for the order to be set aside and decided afresh.

READ BEFORE RELYING ON IT

- **The usual relief is a fresh round, not a final win.** In every tax matter read here where the order was set aside, the Department was left free to proceed again (Part 5). Use these decisions to get a clean hearing, and keep the merits ready.
- **A wrong citation alone may not be enough.** The Delhi High Court called the three authorities in a GST notice 'discrepant' and still held the challenge to the notice premature (Part 1, row 8). Show that an authority does not exist or does not support the point, and that the notice or order depends on it.
- **The paragraph numbers and quotations in this guide are from the copies of the judgments read.**

01 What the courts have held

Nine principles, with the source for each

↑ Contents

READING THE TABLE

Paragraph numbers are those printed on the judgments. 'SCN' means show cause notice.

#	Principle	Source	What it means for you
1	A decision that rests on fake or hallucinated precedents is "no decision in the eyes of the law", whether or not the fake material had a direct or indirect bearing, and is set aside "even if an iota" of it enters the decision-making.	**Pooja Ramesh Singh v. J&K Bank, Supreme Court, 02.07.2026, 2026 INSC 668, paras 7 and 17**	You need not show that the fake authority decided the case. Its presence in the reasoning is the ground. (An IBC case, but applied to a customs order in row 2.)
2	The principle applies to a tax adjudication order. A Rs. 425.27 crore customs penalty was set aside because the order cited "case laws that are either non-existent or have fake citations"; the Court itself checked the authorities one by one.	**Vijay Ghanshyam Gadiya v. Union of India, Supreme Court, 02.09.2026, 2026 INSC 947, paras 3, 4, 7, 8**	The reasoning is not limited to customs. A GST order or notice resting on non-existent authorities is open to the same attack.
3	Real cases that do not lay down the ratio attributed to them count too. The Supreme Court found that "some of the case laws … which do exist, do not lay down the ratio deduced therefrom". The Gujarat High Court called reliance on unrelated or non-existent judgments "flawed and deceptive" and said the officer appeared to have followed AI citations "without reading the actual judgements".	**Gadiya, para 4; Marhabba Overseas v. Union of India, Gujarat High Court, 20.02.2026, para 7**	Check what each case decides, not only whether it exists.
4	AI is not banned. The Supreme Court spoke of its "rightful use" and said assistance "can never be substituted for adjudication"; AI "may well serve as training wheels but entrusting it with the pilot's seat would be both imprudent and dangerous". The Delhi High Court said Government departments may use AI for analysis and summaries "subject to proper verification".	**Pooja, para 7 (last sentence); Gadiya, para 6; J M Jain v. Union of India, Delhi High Court, 18.11.2025, para 68**	Do not argue that using AI is unlawful. Argue that the output was unverified and the officer did not apply his own mind.

#	Principle	Source	What it means for you
5	At the notice stage, the statute expects the officer "not only to examine the facts of the case, but also apply his/her mind before issuing a show cause notice". Use of an AI tool for preparing and issuing an SCN "is not shown to be permissible under the statute". A notice built primarily on an AI tool was quashed.	**SRO India v. State of Punjab, Punjab and Haryana High Court, 07.07.2026, paras 5 and 6**	Lack of application of mind is a ground against a notice, not only against an order. The Court rejected the State's plea that the AI text was uploaded inadvertently.
6	The officer and the Department are answerable. The Supreme Court left it to the appointing authority to act against the officer who wrote the order. The Gujarat State instructions say the issuing authority bears responsibility and that unverified AI content "will amount to misconduct". The Delhi High Court said the Department "must take full responsibility" for cited judgments.	**Gadiya, para 11; Faiz Enterprise v. State Tax Officer, Gujarat High Court, 20.08.2026, para 4 (instructions, paras 3 and 4); J M Jain, para 73**	A reply or petition can point to the officer's own departmental instructions and circulars (Part 2 box below).
7	Courts check the citations themselves. The Supreme Court verified each authority "individually". The Delhi High Court "called for the physical books from the High Court library" and found one cited judgment non-existent and another unrelated to the point.	**Gadiya, para 4; J M Jain, paras 68 to 70**	Give the court a clear, checkable list: what was cited, what the real citation is, and what the real case decides.
8	A wrong citation alone did not defeat a notice. The Delhi High Court recorded one correct authority, one non-existent and one unrelated, warned the Department, and still held the writ "completely pre-mature": the petitioner was told to reply and could take all objections. In Marhabba, counsel conceded the page-number slip and relied on the fact that the case did not deal with the issue.	**J M Jain, paras 69, 70, 73, 77 and 78; Marhabba, para 2**	A writ against an SCN is hard when the defect is only a few citations. Reply on merits and raise the point in the reply.
9	Pending in the Supreme Court: where a trial court relied on AI-generated, non-existent judgments, the Supreme Court said that a decision on such material "is not an error in the decision making" but "would be a misconduct and legal consequence shall follow"; it issued notice to the Attorney General, Solicitor General and Bar Council of India and appointed an amicus.	**Gummadi Usha Rani v. Sure Mallikarjuna Rao, Supreme Court, 27.02.2026, SLP (C) 7575 of 2026, para 7**	A civil case and an interim order, not a final ruling. Check the outcome before citing it.

WHAT OFFICERS HAVE BEEN TOLD

- **Circular 258/04/2026-GST (26.10.2026), as summarised in Guide No. 02:** case laws cited by both sides are to be discussed; citations must be accurate and not overruled; reasons are to be given if a cited case is held inapplicable (para 11.7); AI tools may be used only with human verification, and the officer remains responsible for the order (para 11.7.1). Para 17 says officers may not cite the circular in notices or orders. A taxpayer may cite it.
- **Gujarat State Tax instructions of 18.08.2026**, issued after Faiz Enterprise and reproduced in the High Court's judgment (para 4): every case law, statute, rule, circular or notification found through AI must be verified against primary official sources; citations must be accurate, relevant and not overruled, with the extract reproduced; if AI paraphrases a ratio, the officer must find the original paragraph and reproduce it verbatim; the taxpayer's own judgments must be considered, with reasons if not applicable; orders must show independent legal reasoning.
- **Binding force:** the Gujarat High Court directed that these instructions "shall be scrupulously followed" and that any violation "would amount to contempt of this Court" (para 6). That direction is addressed to the State Tax Department of Gujarat. Elsewhere, the instructions and the circular are useful as the Department's own standard.

↑ Back to Contents

02 Stage A – Check the notice or order

Steps, and the six kinds of defect found in the decided cases

↑ Contents

#	What to do	How	Why
1	List every authority the notice or order relies on.	Make a table: name of the case, court, year, citation, and the proposition for which it is cited. Include cases cited in reply to your own submissions.	In Marhabba the faulty authorities were in the paragraphs of the order that reject the taxpayer's defences (paras 19.1 to 19.4 of the order).
2	Test each against a reliable source.	Use the court's own website, a recognised law-report database or the printed report. Check the case name and the citation together, and read the paragraph cited.	The Supreme Court and the Delhi High Court verified citations in the reports themselves (Gadiya, para 4; J M Jain, para 69).
3	Record the kind of defect.	Use the six kinds in the table below. Note, for each, what the correct citation or court is, if you can find it.	A precise list is easier for an officer or a court to accept than a general allegation of AI.
4	Read what the case actually decides.	Compare the headnote and the paragraph cited with the point it is cited for. Note where the case is on a different subject.	In Marhabba the Department cited a case on classification and maintainability of writs against an SCN to reject a plea that relied-upon documents were not supplied.
5	Look for other signs.	Check the uploaded annexures for leftover prompts, suggestions or instructions to an AI tool.	In SRO India the portal annexure carried text such as "add OIO version" and "make it lethal" (para 2).
6	Ask the officer, in writing, for copies.	Write to the adjudicating authority asking for copies of the judgments cited, with court and date. Keep proof of delivery.	In Quanta Logistics the petitioner wrote on 01.09.2026 asking for copies; none was supplied (para 2).
7	Check the date, and keep your own file.	Note the date of the SCN or order, the date it was communicated and the time left. Save the notice, annexures, portal screenshots and your comparison table.	Checking authorities must not use the time needed to reply on merits (Part 3). Courts act on documents.

Six kinds of defect found in the decided cases

#	Kind of defect	Example from the decisions	How strong
1	The case does not exist, or the citation belongs to a different case	A judgment cited as Surjeet Singh Chhabda v. Union of India, (1997) 223 ITR 506 (SC) was "found to be non-existent upon a physical verification"; that citation is Neela Production v. CIT (J M Jain, para 69(ii)). A Madras High Court case 'M/s. NKAS Service Pvt. Ltd.' (2021-VIL-37-MAD) did not exist; the real case is from the Jharkhand High Court (2021 SCC OnLine Jharkhand 1266) (Marhabba, para 3). In Faiz Enterprise the officer apologised for "referring to the non-existent and irrelevant judgments" (para 3).	Strongest
2	A real case, but the wrong court	Rajasthan State Chemical Works, 1991 (55) ELT 444, was cited as a Gujarat High Court judgment; the citation is a Supreme Court decision on appeal from the Tribunal (Marhabba, para 5).	Strong where the proposition also fails
3	A real case on a different issue	Coastal Container Transporters (classification of service; maintainability of writs against SCNs) cited on non-supply of relied-upon documents (Marhabba, para 2); Flock India (Central Excise classification and refund) cited on delay in re-initiating investigation (para 4); Commissioner of Income Tax v. Kishan Lal (HUF), on sections 234A and 234B of the Income Tax Act, cited in a GST notice (J M Jain, para 69(iii)).	Strong
4	A real citation, but a non-existent paragraph or invented extract	Everest Kento Cylinders v. Union of India, (2015) 2 SCC 1 – "Correct citation but non-existent paragraph"; Canara Bank v. N.G. Subbaraya Setty, (2018) 16 SCC 228 – "Correct citation but non-existent paragraph" (Pooja, para 15).	Strong. Compare the quoted words with the report
5	The right case, with a wrong page or reporter number	Coastal Container Transporters cited as 2019 SCC OnLine SC 1744; counsel said the page was 274 (Marhabba, para 2). State Bank of India v. Shree Ram Urban Infrastructure was a wrong citation of a different existing case, M. Subramaniam v. S. Janaki (Pooja, para 15 and fn 6).	Weak alone. Press it only with a mismatch in what the case decides
6	Leftover AI text on the portal	An annexure uploaded with a DRC-01A carried AI suggestions for a draft order (SRO India, para 2). The State said the upload was inadvertent; the Court was "not impressed by the explanation" (para 5).	Strong for lack of application of mind

BEFORE YOU SAY 'AI'

- **Plead the fact you can prove:** the case cannot be traced, or the case decides something else. The courts acted on the missing or mismatched authorities; the Supreme Court said the position "appears to be a hallucination of AI" and that the reliance "proves fatal" (Gadiya, paras 4 and 7). No decision requires you to prove that an AI tool was used.

↑ Back to Contents

03 Stage B – At the show cause notice

Reply, request for copies, and when a writ is realistic

↑ Contents

#	What to do	Why and source
1	File a full reply on time, on the merits, and raise the authorities point as a preliminary objection in the same reply.	The Delhi High Court told the petitioner to reply, take all objections and appear for a personal hearing, and noted that it had not considered the merits (J M Jain, paras 77 to 79). A missed reply invites an ex parte order (Guide No. 01).
2	Ask the officer in writing for copies of the judgments cited in the notice, and for the source from which they were obtained.	The Bombay High Court records that a request was made and not met (Quanta, para 2). The Bombay High Court in KMG Wires, quoted in J M Jain (para 71), said it was for the officer "to show from where such decisions were fetched".
3	Put a short table of the mismatches in the reply: authority cited, what the notice says it decides, what it really is or decides.	The same format the courts used (Marhabba, paras 2 to 5; J M Jain, para 68 to 69).
4	Plead that the notice shows no independent application of mind, and refer to Circular 258 (para 11.7.1) or, in Gujarat, to the State instructions.	SRO India, paras 5 and 6. The circular is the Department's own standard for orders; check whether it is cited in your State.
5	Ask for a personal hearing, and ask that the objection be dealt with in the order with reasons.	Gujarat directed that the reply "shall be duly considered" and a reasoned order passed (Faiz, para 9). The circular requires each submission to be examined and answered (Guide No. 02, Stage B).
6	Consider a writ against the notice only if the defect is plain on the face of the notice.	The Punjab and Haryana High Court quashed a DRC-01A where the annexure showed AI prompts (SRO India, para 6). The Delhi High Court did not quash an SCN with three discrepant citations (J M Jain, para 77). Take professional advice before filing.
7	Do not let the writ replace the reply.	In J M Jain the Court directed the petitioner to reply even after the discussion of the citations (para 77).

KEEP IN VIEW

- The Court in SRO India reserved liberty to pass "a fresh order in accordance with law" after examining the facts with independent application of mind (para 7). A successful challenge at this stage may therefore produce a corrected notice. The time available for a fresh notice under sections 73(10), 74(10) or 74A(7) is not addressed in any of these decisions.

↑ Back to Contents

04 Stage C – After the order

Appeal, writ, revision, and what to ask for

↑ Contents

#	What to do	Why and source
1	Note the date of communication and the appeal period at once.	Appeal under section 107: three months from communication, with one more month if sufficient cause is shown (section 107(1), (4)); see Guide No. 02, Stage C. Pre-deposit applies (section 107(6)).
2	Compare the order with the notice and with your reply, paragraph by paragraph, and mark where an authority was used to reject a plea.	In Marhabba the four defects were all in paras 19.1 to 19.4 of the order, where the defences were rejected (Marhabba, para 1).
3	Plead the following as separate grounds: (a) reliance on authorities that do not exist; (b) reliance on authorities that do not support the point; (c) failure to deal with the taxpayer's own authorities, with no reasons for holding them inapplicable; (d) no independent application of mind.	Grounds (a) and (b): Gadiya, paras 4 and 7; Pooja, paras 7 and 17. Ground (c): Circular para 11.7; Gujarat instructions 2(iii). Ground (d): SRO India, para 5.
4	Ask for the order to be set aside and the matter to be decided afresh by another officer.	That is what the Supreme Court ordered in Gadiya (para 8: "an officer of the same rank other than the one who passed the order"). Other courts left it to the Department.
5	Consider a writ petition only where the defect is plain, for example where the reasoning rejecting your defences rests on non-existent authorities.	Writs were filed and allowed in Quanta, Faiz Enterprise, Marhabba (interim relief) and SRO India. None of the orders discusses the alternative remedy of appeal, so the Department may raise it where it contests. In Faiz the High Court also quashed the appellate order and the APL-04 (para 9). Take professional advice.
6	Invite the Department to revise the order.	In Faiz, the State itself proposed to revise the orders under section 108 and issue a fresh notice (para 7). In Quanta, the Revenue accepted that the order could be quashed and the matter remanded (para 3).
7	If the order is set aside, take the fresh round seriously.	The Gujarat High Court told the petitioner to "fully co-operate", and told the Department to consider the reply and pass a reasoned order (Faiz, para 9). Bombay fixed a hearing date and eight weeks to conclude (Quanta, paras 5 and 6).
8	Raise limitation of the fresh proceedings if it arises.	None of the decisions deals with time-bar for the fresh notice or order. Take the point in the fresh reply if the original period has run.

↑ Back to Contents

05 What relief to expect

Outcome in each decided case, and what is left open

↑ Contents

Case	Order	Fresh proceedings	Notes
Gadiya (SC, 02.09.2026)	High Court order and the Order-in-Original set aside; Rs. 425.27 crore penalty.	Revived for decision afresh by an officer of the same rank, not the author of the order (para 8).	Appointing authority to consider action against the author (para 11).
Pooja Ramesh Singh (SC, 02.07.2026)	NCLT and NCLAT judgments set aside; application restored (para 18).	NCLT to decide on merits, expeditiously and "preferably within a period of two weeks"; status quo meanwhile (paras 19 and 20).	Bar Council of India directed to form a committee on fake precedents cited by advocates (para 9).
Faiz Enterprise (Gujarat HC, 20.08.2026)	SCN of 30.10.2025, cancellation order of 15.12.2025, revocation rejection, appellate order and APL-04 quashed (para 9).	Fresh notice; petitioner to co-operate; reply to be considered; reasoned order; all rights open (para 9).	State instructions to be followed on pain of contempt (para 6).
Quanta Logistics (Bombay HC, 30.10.2026)	Order-in-Original of 11.08.2026 quashed by consent (para 4).	Petitioner to appear on 05.11.2026; proceedings to end within eight weeks of that date (para 5).	The Revenue did not contest; the Court quoted Gadiya.
SRO India (P&H HC, 07.07.2026)	DRC-01A of 02.02.2025 and consequential proceedings quashed (para 6).	Liberty to pass a fresh order with independent application of mind (para 7).	State's plea of inadvertent upload not accepted (para 5).
Marhabba Overseas (Gujarat HC, 20.02.2026)	Interim relief granted in terms of para 17(c) of the petition (para 9). The content of that prayer is not reproduced in the order.	Not yet decided in the copy read; notice returnable 12.03.2026.	Court found the reasoning "flawed and deceptive" (para 7) and proposed directions for quasi-judicial authorities (para 8). The final order was not seen.
J M Jain (Delhi HC, 18.11.2025)	SCN not quashed; writ held pre-mature (para 77).	Petitioner to reply, appear and take all objections (paras 77 and 78).	Department warned to verify judgments before issuing SCNs (para 73).

POINTS THE DECISIONS LEAVE OPEN

- No decision says that a notice or order is void merely because an AI tool was used. The ground in each case is the fake or unverified authority, or the absence of the officer's own application of mind.
- None of them decides the time limit for the fresh round, or whether an appeal is preferable to a writ.
- The Gujarat instructions and the circular are administrative; they bind the Department's officers and are persuasive for the taxpayer.

↑ Back to Contents

06 Do not make the same mistake

Checking your own authorities before you file

↑ Contents

The same courts have been firm with the Bar. Before a reply, appeal or writ goes out:

✔	**Verify every case you cite**, including those suggested by an AI tool, against the court website or a recognised report. The Supreme Court called it "a misconduct on the part of an advocate to cite such judgments without verification" and declared "zero tolerance for the Bar as well as the Bench" (Pooja, para 7).
✔	**Reproduce the paragraph** you rely on, with the court, date and a neutral citation where the judgment has one (for example 2026 INSC 947).
✔	**Check the status** of the case. A judgment may be reversed, stayed or pending in appeal. The Gujarat instruction 2(ii), reproduced at para 4 of Faiz Enterprise, asks officers to confirm that a case has not been overruled; expect the same of you.
✔	**Keep a short citation table** in the file, with the source you checked each against and the date.
✔	**Do not allege AI without checking.** A mistaken allegation weakens an otherwise good point.

↑ Back to Contents

07 Model wording

Short suggested text, to adapt. Square brackets mean fill in.

↑ Contents

1. REQUEST FOR COPIES OF CITED JUDGMENTS (LETTER TO THE ADJUDICATING AUTHORITY)

Sir, in the show cause notice / order dated [date] in the case of [name], GSTIN [number], reliance is placed on the following judgments: [list with court and citation]. We have been unable to trace [the judgment(s) at ___ / the proposition at ___ in the judgment(s) at ___]. You are requested to supply, within [seven] days, a copy of each judgment relied on, with the source from which it was obtained, so that an effective reply can be filed. This request is without prejudice to our right to reply on merits.

2. PRELIMINARY OBJECTION IN THE REPLY

The notice relies on authorities that do not exist or do not decide the point for which they are cited. [Table of authorities: cited / correct position.] The notice therefore does not show that the proper officer applied his mind to the facts and the law before issuing it, as required by the statute (SRO India v. State of Punjab, Punjab and Haryana High Court, 07.07.2026, paras 5 and 6). The Supreme Court has held that reliance on fake or hallucinated precedents vitiates adjudication (Pooja Ramesh Singh v. J&K Bank Ltd., 2026 INSC 668, paras 7 and 17). The notice may be withdrawn and re-issued after due verification, and the reply on merits is filed without prejudice to this objection.

3. GROUND OF APPEAL OR WRIT

The order places reliance on [authorities], which [do not exist / are not what they are stated to be / do not decide the point]. The adjudicating authority also failed to discuss the judgments cited by the appellant, with reasons for holding them inapplicable. An order resting on such material cannot stand (Vijay Ghanshyam Gadiya v. Union of India, 2026 INSC 947, paras 4, 7 and 8). The order should be set aside and the matter remanded to be decided afresh by an officer other than the one who passed it.

The text above is a starting point and must be checked against your facts, your State Act and the current citation of each case.

↑ Back to Contents

08 Cases referred to in this guide

Citation and verification status

↑ Contents

BEFORE YOU CITE

Every decision below has been read from copy of order downloaded from Court website. Paragraph numbers are those printed on the copies.

#	Case and citation	Point decided
1	Pooja Ramesh Singh v. Jammu and Kashmir Bank Ltd. and Anr. – Supreme Court, Narasimha and Aradhe, JJ., 02.07.2026, Civil Appeal 11950 of 2025, 2026 INSC 668	NCLT and NCLAT judgments relying on non-existent and AI-generated precedents set aside. Zero tolerance for citing or using unverified AI-generated precedents (paras 7, 15 to 17). Section 7 IBC application restored (paras 18 to 20).
2	Vijay Ghanshyam Gadiya v. Union of India and Anr. – Supreme Court, Dipankar Datta and Sheel Nagu, JJ., 02.09.2026, SLP (C) 15605 of 2026, 2026 INSC 947	Customs penalty of Rs. 425,27,99,100 under section 114 (Order-in-Original of 08.10.2025) set aside because of non-existent or fake citations, and cases that do not lay down the ratio attributed (paras 2 to 8). Fresh adjudication by a different officer.
3	Gummadi Usha Rani and Anr. v. Sure Mallikarjuna Rao and Anr. – Supreme Court, Narasimha and Aradhe, JJ., 27.02.2026, SLP (C) 7575 of 2026 (against Andhra Pradesh High Court order of 21.01.2026 in CRP 2487 of 2025)	Interim order; notice issued; trial court not to proceed on the Advocate Commissioner's report; reliance on AI-generated non-existent judgments is "not an error in the decision making" but "misconduct" (para 7). Attorney General, Solicitor General and Bar Council notified; amicus appointed.
4	Faiz Enterprise v. State Tax Officer, Unit-67, Surat and Anr. – Gujarat High Court, A.S. Supehia and Vaibhavi D. Nanavati, JJ., 20.08.2026, R/SCA 10123 of 2026, 2026:GUJHC:53490-DB	GST proceedings quashed; officer apologised for AI-generated non-existent citations; Gujarat State Tax instructions of 18.08.2026 reproduced and directed to be followed on pain of contempt; fresh notice (paras 1 to 9).
5	Quanta Logistics Pvt. Ltd. v. Commissioner of Customs (Import-I) – Bombay High Court, M.S. Karnik and Sandesh D. Patil, JJ., 30.10.2026, W.P. 5093 of 2026, 2026:BHC-OS:24069-DB	Order-in-Original of 11.08.2026 relying on two non-existent Supreme Court judgments quashed by consent; hearing and eight weeks (paras 2 to 5).
6	SRO India v. State of Punjab and Anr. – Punjab and Haryana High Court, Ashwani Kumar Mishra, A.C.J. and Rohit Kapoor, J., 07.07.2026, CWP-11494-2026 (O&M)	DRC-01A of 02.02.2025 prepared with an AI tool quashed; no application of mind; liberty for fresh order (paras 5 to 7).
7	Marhabba Overseas Pvt. Ltd. v. Union of India and Ors. – Gujarat High Court, A.S. Supehia and Pranav Trivedi, JJ., 20.02.2026, R/SCA 2229 of 2026	Order of 26.09.2025 cited non-existent or unrelated judgments (paras 1 to 5); reasoning "flawed and deceptive" (para 7); interim relief; notice returnable 12.03.2026.
8	M/s J M Jain Prop. Sh. Jeetmal Choraria v. Union of India and Ors. – Delhi High Court, Prathiba M. Singh and Shail Jain, JJ., 18.11.2025, W.P.(C) 16754 of 2025	SCN dated 26.06.2025 (DGGI); cited judgments verified from the library (paras 68 to 70); Department to verify before issuing SCNs (para 73); challenge to SCN pre-mature (paras 77 and 78).

↑ Back to Contents

★ Golden Rules at a Glance

Six rules drawn from this guide

↑ Contents

1

Check every authority

Existence, court, citation and what it decides.

2

Reply on time, on merits

Raise the authorities point as a preliminary objection.

3

Ask for copies in writing

Judgments cited, and the source from which they came.

4

Plead the verifiable fact

The case cannot be traced, or it decides something else.

5

Expect a fresh round

Keep merits and limitation ready.

6

Verify your own citations

Zero tolerance applies to the Bar too.

DISCLAIMER

This guide is a general summary for orientation, not advice on any particular notice.

It is based on the judgments and orders named in Part 8, the CGST Act and Rules provisions mentioned, CBIC Circular 258/04/2026-GST as summarised in Guide No. 02, and the Gujarat State Tax instructions of 18.08.2026 as reproduced in Faiz Enterprise.

Verify against the Act and Rules, your State Act, the certified judgments and any later decision or appeal, or consult a professional, before relying on it.

Though efforts have been made to keep the guide error free, it is possible that some errors might have crept in. Please verify before relying on it for any legal or compliance purpose. It is also clarified that AI tools have been used for preparing this document.

Feedback or suggestion(s) to improve this document may be given by email to gstindiapathway2002@gmail.com.

↑ Back to Contents