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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.29716, 29720, 29726 & 34137 of 2024
& 2270, 3597, 7616, 7644, 7646, 7766, 9000, 9001,
9100, 12084, 12988, 13600, 13959, 14805, 15215,
15499, 16111, 16840, 16845, 16852, 19849, 19857,
19861, 20367, 22277, 22281 & 22808 of 2025 and
W.M.P.Nos.32378, 32375, 32384, 36953 & 36954 of 2024
& 2609, 2610, 3988, 8544, 8573, 8576, 8722, 10108,
10111, 10215, 18478, 13647, 13648, 14492, 15262,
15713, 16709, 17165, 17511, 18242, 19089, 19096,
19108, 22372, 22382, 22391, 22955, 25062, 25061,
25069, 25067 & 25627 of 2025

W.P.Nos.29716 of 2024:

Smt R Ashaarajaa
Partner of M/s JRD Realtorss
Q-121, Kovaipudur,
Coimbatore-641 042

... Petitioner

Vs.

1.The Senior Intelligence Officer
Directorate General Of Gst Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street,
Ukkadam, Coimbatore-641 001
2.The Superintendent of Central Tax CGST



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Central Excise

Coimbatore III D Range Buildings,
141 Srinivasa Nagar, SIDCO Industrial Estate, Kuruchi,
SIDCO Post Office, Coimbatore.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records pertaining to the impugned Show Cause Notice No.131/2024-GST dated 31.07.2024 read with Form GST DRC-01 Ref. no. ZD330824009536E dated 02.08.2024 was issued by the 1st Respondent and quash the same.

W.P.Nos.29720 of 2024:

J.Rajendran
PARTNER OF M/S.JRD.REALTORSS,
Q-121, Kovaipudur, Coimbatore-641042

... Petitioner

Vs.

1.The Senior Intelligence Officer
Directorate General Of Gst Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street,
Ukkadam, Coimbatore-641 001

2.The Assistant / Deputy Commissioner of Central
Tax and Central Excise
Coimbatore III Division, Elgi Building,
144, Trichy Road, Sungam Post Office,
Coimbatore

... Respondents



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Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records pertaining to the impugned Show Cause Notice No.130/2024-GST dated 31.7.2024 read with Form GST DRC 01 reference No. ZD3308240094986 dated 1.8.2024 was issued by 1st Respondent and quash the same

W.P.Nos.29726 of 2024:

R.Deepak Vigneshvar
Partner Of M/s.Jrd Realtorss,
Q-121, Kovaipudur,
Coimbatore-641 042

... Petitioner

Vs.

1.The Additional Director
Directorate General Of Gst Intelligence,
Coimbatore Zonal Unit, 155-1,
Lakshmanan Street, Ukkadam,
Coimbatore-641 001

2.The Additional Joint Commissioner of
Central Tax and Central Excise GST
Commissionerate, 6/7 ATD Street,
Racecourse, Coimbatore.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records pertaining to the



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impugned Show Cause Notice No. 129/2024-GST dated 31.07.2024 read with Form GST DRC-01 ref. no. ZD330824009360R dated 02.08.2024 was issued by the 1st Respondent and quash the same

W.P.Nos.34137 of 2024:

Shri. Angusamy Subbu Rathinam,
Proprietor, M/s. Cholaa Knit Wear, 5,
Kg Layout, Kongu Main Road,
Tirupur-641607.

... Petitioner

Vs.

1.The Superintendent,
Coimbatore Audit Circle 1, Rakavis
Towers, 1065,Trichy Road,
Coimbatore -641045.

2.The Superintendent Of Gst And Central Excise,
Tirupur li Range, 1st Floor,
51, Elementary School Street, Kumar
Nagar, Tirupur-641603.

3.The Assistant Commissioner,
Office Of The Assistant Commissioner Of Gst
And Central Excise, Tirupur Division, 2nd
Floor, Elementary School Street, Kumar
Nagar, Tirupur-641603.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the 2nd respondent in OC No. 06/2024 dated 25.4.24 (Order Sl. No.



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01/2024 - GST) and quash the same as being without jurisdiction and hence invalid and illegal

W.P.Nos.2270 of 2025:

Tamilnadu Water Supply and Drainage Board
Rep. by its Managing Director,
V.Dakshinamoorthy, TWAD House
31 Kamarajar Salai Chempauk
Chennai-600 005

... Petitioner

Vs.

1.The Union of India
Rep. by the Secretary,
Department of Revenue,
Ministry of Finance,
No.137, North Block, New
Delhi-1010 001.

2.The Good and Services Tax Council
GST Council Secretariat, rep. by its
Chairman, 5th Floor Tower
II JeevanBharati Building
Janpath Road Connaught Palace
New Delhi 110001

3.The Central Board of Indirect Taxes and Customs
rep. by its director CBIC North Block
New Delhi 110001

4.The Additional Commissioner office of the
principal commissioenr of CGST and Central
Excise,



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... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the impugned order passed in DIN 20250159TK0000023749 dated 02 01 2025 on the file of the 4th Respondent and quash the same

W.P.Nos.3597 of 2025:

Tamilnadu Water Supply and Drainage Board
Rep. by its Managing Director,
V.Dakshinamoorthy, TWAD House
31 Kamarajar Salai Chepauk
Chennai-600 005

... Petitioner

Vs.

1.The Union of India
Rep. by the Secretary,
Department of Revenue,
Ministry of Finance, No.137, North
Block, New Delhi-1010 001.

2.The Goods and Services Tax Council
5th floor Tower II
Jeevan Bharati Building



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Janpath Road
Connaught Palace
New Delhi 110001

3.The Central Board of Indirect Taxes and Customs
CBIC North Block
New Delhi 110001

4.The Additional Commissioner
Chennai North Commissionerate Chennai
600034

5.The State of Tamil Nadu
Fort St George Chennai 600009

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records in G.O.(Ms.)
No. 1 dated 02.01.2024 issued by the 5th Respondent and quash the same

W.P.Nos.7616 of 2025:

Mobility Aids Sales and Services,
Door No.2, Ground Floor,
Masilamani Nagar 2nd Street,
Kanniamman Koil Main Road,
Vanagaram, Maduravoyal, Chennai
Rep By Its Prop Sri Padmanabhan

... Petitioner

Vs.

1.The Deputy Commissioner (HPU)



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Chennai South Commissionerate,
No. 692 Mhu Complex,
Nandanam, Chennai 600 035.

2.The Assistant Commissioner of GST and CE,
Valasaravakkam Division,
Chennai South Commissionerate,
Newry Towers, No.2054,
I Block, II Avenue, 12th Main Road, Anna
Nagar, Chennai .

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, call for the records relating to the
Order in Original No.04/2025-AC (GST)in DIN 20250159TL000000E
9E5 dated 31-1-2025 passed by the 2nd respondent and to quash the same
as issued without authority, and contrary to law and thus render justice

W.P.Nos.7644 of 2025:

George Maijo Industries Pvt Ltd
Represented By Its Managing Director Shri.
Maijo Joseph, 2b, Apex Plaza,
3rd Floor, No.5, Nungambakkam High Road,
Nungambakkan, Chennai-600 034

... Petitioner

Vs.

The Additional Commissioner Of Central Tax
Chennai North Commissionerate,



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No.26/1, Mahatma Gandhi Road,
Chennai-600 034

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... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in Order - inOriginal No.51/2025-GST-CHN(ADC) dated 30.01.2025 along with summary of the order in DRC 07 bearing Reference No ZD3302250123804 dated 03.02.2025, passed by the Respondent and quash as the same having been passed contrary to law, contrary to facts, in violation of the principles of natural justice without considering the detailed defiance put forth by the Petitioner and also violative of Art.14, 19 (1) (g) and 265 of the Constitution

W.P.Nos.7646 of 2025:

M/S K2 Cranes and Components Pvt limited
Rep. By Its Director C. Raju
No 352/1a Uthiramerur Road,
Pukkathurai, Kancheepuram District 603 308

... Petitioner

Vs.

1.The Deputy Commissioner
Audit Ii Commissionerate,
Mhu Complex, Anna Salai,
Nandanam, Chennai 600 035
2.The Assistant Commissioner GST AND CE., Villupuram
Division, (Maduranthakam Rage)

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Chennai Outer Commissionerate, BSNL Campus,
Hospital Road, Villupuram 605 602

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... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records relating to the Order-in-Original No.39/2023 (GST) dated 29/12/2023 in DIN 20231259XL110011161D enclosed along with Form GST DRC-07 in Reference No ZD330524002533X dated 02/05/2024 issued by the 2nd respondent and to quash the same as arbitrary, violative of principles of natural justice and contrary to law and thus render justice

W.P.Nos.7766 of 2025:

M/S.Vizza Insurance Broking Services Pvt Ltd
Represented by its Managing Director,
Mr.K. Sundar, Seventh Floor,
Old No.304, 305 and New No.443, 445,
Annexe II Building, Anna Salai
Teynampet, Chennai - 600018

... Petitioner

Vs.

The Deputy Commissioner
Office of the Deputy Commissioner of CGST
and Central Excise, Thyagaraya
Nagar Division,
Chennai South Commissionerate
692, M.H.U. complex,
Anna Salai Nandanam, Chennai- 35.

... Respondents



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Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in Order-in-Original No. 40/2023-GST dated 31.08.2023 on the file of the Respondent for the F.Ys. 2017-18, 2018-19 and 2019-20 and quash the same.

W.P.Nos.9000 & 9001 of 2025:

Ms Idea Granites
Rep by its Authorised Signatory
Shri Vishnu Kant Soni,
No. 715 64, Pillaihkothur Village,
Shoolagiri Taluk, Krishnagiri District,
Tamil Nadu 635126

... Petitioner

Vs.

The Additional Commissioner GST
Office of the commissioner of GST and
Central Excise, GST Bhawan
No 1 Foulkes Compound,
Anaimeedu, salem 636 001

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to Order-in-Original Sl. No. 26/2025 GST (ADC) in File No.

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GEXCOM/ADJN/GST/ADC/2080/2024-ADJN in DIN
20250259XP000000C160 dt. 03.02.2025 passed by the Respondent, quash
the same, and pass any such further or other orders as this Honble
Court calling for the records relating to Order-in-Original SI. No. 26/2025
GST (ADC) in File No.GEXCOM/ADJN/GST/ADC/ 2080/ 2024-ADJN
in DIN 20250259XP000000C160 dt. 03.02.2025 passed by the
Respondent, quash the same, and pass any such further or other orders as
this Honble Court

W.P.No.9100 of 2025:

TVL.Balaji Modern Rice Mill
Represented by Its Partner Mr.V.Balaji
No.1, T.H.Road, Kokkumedu,
Tiruvallur, Tamil Nadu 601 204.

... Petitioner

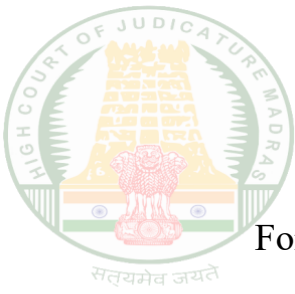
Vs.

The Additional Commissioner
Office of the commissioner central Excise and
GST, Newry Towers, No.
2054-I, II Avenue,
Anna Nagar, chennai- 40.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying
to issue a Writ of Certiorari, calling for the records of the Impugned
Order-in-Original No.73/2024-GST (ADC) dated 30.11.2024 along with



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Form DRC-07 vide Ref.No.ZD330125064469C dated 08.01.2025 in the files of the Respondent and quash the same as arbitrary, without jurisdiction and void

W.P.No.12084 of 2025:

MS/.Priya Petro Products
Represented by the proprietor, Mr.G. Ravi,
No. 123, SIDCO Industrial Estate, Vichoor,
Manali New Town, Chennai-600 103

... Petitioner

Vs.

The Assistant Commissioner
Ponneri Division Chennai Outer
Commissionerate, Mogappair,
Chennai-600 037.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the respondent and to quash the impugned assessment order dated 29.08.2024 bearing DIN no. 20240859XL000000ADA5 passed by the Respondent as arbitrary and thus render justice

W.P.No.12988 of 2025:

M/S.Meena Constructions
Represented By Its Proprietor Mr. T. Anand
No. 4, Ellupakkam Village, Medur Post,
Ponneri, Thiruvallur 601 204

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... Petitioner

Vs.

The Additional Commissioner of Central Tax
Chennai-outer, Newry Towers, No.
2054-1, 2nd Avenue,
Anna Nagar, Chennai 600040.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, call for the records pertaining to the
impugned Order-in-Original No. 09/2025 and GST (ADC) in File No.
C.No.GEXCOM/ADJN/GST/ADC/1708/2024-ADJN dt. 31.01.2025
issued by the Respondent and quash the same

W.P.No.13600 of 2025:

M/S.Johnson Lifts Private Limited
Gstin 33aaacj0838q1zd,
Represented By Its Head - Taxation,
S.Vijayasubramanian,
No. 1, East Main Road,
Anna Nagar West Extension,
Chennai 600101

... Petitioner

Vs.

1.The Joint Commissioner of CGST & Central Excise
Office Of The Commissioner Of Cgst & Central Excise,



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Chennai North Commissionerate,
No.26/1 Mahatma Gandhi Road,
Chennai 600034.

2.The Joint Commissioner Of Cgst And Central Excise
Office Of The Commissioner Of Cgst And Central Excise
Audit I Commissionerate,
No.1, 1775, Jawaharlal Nehru Inner Ring Road, Anna
Nagar West Extension, Chennai 600101.

3.The Commissioner Of Cgst And Central Excise
Office Of The Commissioner Of Cgst And Central Excise,
Chennai North Commissionerate
No.26/1, Mahatma Gandhi Road,
Chennai 600034.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, call for the records pertaining to the
impugned order in original 124/2025 CH.N (JC) (GST) dated 26.2.2025,
issued by the 1st Respondent and quash the same

W.P.No.13959 of 2025:

Tvl Suzlon Energy Ltd
Rep by its Authorized Signatory
Kuman Vaghasiya
104, Delta Wing, 177, Anna Salai,
Chennai 600 002

... Petitioner

Vs.



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The Joint Commissioner of CGST and Central Excise
Chennai North Commissionerate, Chennai

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... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for Respondent In Original
No 123/25 CH.N.(JS)(GST) Order dated 26.02.2025 and quash the same

W.P.No.14805 of 2025:

M/S.Pachaiyappas Silks
Represented by its Proprietor
Mr Pachaiyappan Thandavamoorthy
No 348 Kanchipuram Chengalpattu Road,
Sri Ragavendra Readymade Matching Centre,
Ennaikaran, Kancheepuram-631 501

... Petitioner

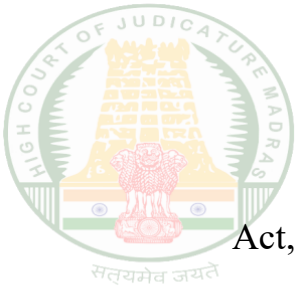
Vs.

The Joint Commissioner Of Central Tax
Gst And Central Excise Appeal Ii
Commissionerate Newry Tower,
12th Main Road, Anna Nagar,
Chennai-600 040.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records on the file of
the Respondent and quash the impugned Order in Original No. 18/2025
GST JC dated 03.02.2025 passed u/s 74 of the CGST Act, 2017/TN GST



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Act, 2017 Passed by the Respondent

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W.P.No.15215 of 2025:

Pachaiyappas Readymades
Represented by its Proprietor
Mr. T.Sundarganesh
No.167, Gandhi road,
Kanchipuram Chengalpattu Road,
Ennaikaran, Kancheepuram

... Petitioner

Vs.

The Assistant Commissioner of GST and
Central Excise
Represented by its Proprietor
Mr. T.Sundarganesh
No.167, Gandhi road, Kanchipuram
Chengalpattu Road,
Ennaikaran, Kancheepuram

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records on the file of
the Respondent and quash the impugned Order in Original No.
07/2025AC/DC-GST dated 21.01.2025 passed u/s 74 of the CGST Act,
2017/TN GST Act, 2017 Passed by the Respondent and pass such further
other orders as this Honourable Court

W.P.No.15499 of 2025:

Madhuvanathi Consolidated Constructions



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Private Limited

Represented by Its Director Mr.Raghuram H

A Block, No.7/490, 58th Street,
SIDCO Nagar, Villivakkam,
Chennai 600 049.

... Petitioner

Vs.

1.The Assistant Commissioner
Office Of The Assistant Commissioner Of
Central Excise And Gst Anna Nagar Division,
Newry Towers, No.2054-i, Ii Avenue,
Anna Nagar, Chennai-600 040

2.The Deputy Commissioner
Circle VII, Audit I Commissionerate,
Office of Commissioner of GST and Central Excise
No,1775, Jawaharlal Nehru Inner Ring Road,
Anna Nagar West Extension Chennai 600
101.

3.The Superintendent of Central tax
Range III Anna Nagar Division
No.2054, I Block, II Avenue,
12th Main Road, Anna. Nagar,
Chennai 600 040.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records of the
impugned Order-in-Original No.01/2025 and GST dated 09.01.2025 along
with Form DRC-07 vide Ref. No. ZD330125180134U dated 22.01.2025



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in the files of the first respondent and quash the same as arbitrary, without jurisdiction and void

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W.P.No.16111 of 2025:

M/S.Srinivasan Prasanna Trade
Name K B Enterprises
represented by its Proprietor No.
11, 48th street, Nanganallur,
Chennai -600 061

... Petitioner

Vs.

1.Superintendent of GST and Central Excise
Range II ALANDUR Division Office of the
Superintendent Of CGST AND Central Excise
Alandur- II Range chennai South
Commissionerate First Floor , M.H.U.
Complex, 692 Anna Salai,
Nandanam, Chennai -035.

2.Commercial Tax officer
Nanagnallur Assessment Circle,
Chennai South III- Tamil Nadu.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records of Order in
Original No.14/2025-GST (Supdt-R II) dated 04.02.2025 passed by the



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1st respondent and to quash the same and further direct the 1st respondent to pass fresh assessment after granting an opportunity of personal hearing to the petitioner

W.P.No.16840 of 2025:

M/s. Sab Charge
Represented by its Proprietor
Mr Saurabh Gupta
Tower No 24, Flat No 404,
North Town Apartments,
Perambur, Binny Garden,
Chennai-600 012

... Petitioner

Vs.

The Principal Commissioner Of Goods And
Service Tax And Central Excise,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Chennai-600034.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, Calling for Respondent Order in Original dated 28.01.2025 with Ref. No. No.42/2025-GST CH.N (JC) and quash the same

W.P.Nos.16845 & 16852 of 2025:

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M/s PVP Ventures Limited

Represented by its Authorized Signatory

Mr. Anand Kumar

9th Floor, Door No. 2, KRM Centre, Harrington
Road, Chetpet, Chennai-600031 .

... Petitioner

Vs.

1.The Senior Intelligence Officer

Directorate General of Goods and Service Tax

Intelligence, Hyderabad Zonal unit, Block

B, Kavuri Hills, Guttala Begumpet,

Madhapur, Hyderabad- 500 033.

2.The Additional Director

Directorate General of Goods and Service Tax Intelligence,

Hyderabad Zonal Unit, Block B, Kavuri Hills,

Guttala Begumpet, Madhapur, Hyderabad-500033

3.The Joint Commissioner

Office of the Principal Commissioner of

CGST and Central Excise Chennai North

Commissionerate

No. 26/1, Mahatma Gandhi Road,

Chennai-600034

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, Calling for the records relating to the
Impugned Show Cause Notice No. 41/2024-25-GST from F. No.
INV/DGGI/HZU/GST/34/2020-21 (OR No.37/2024-25-GST) bearing
DIN.202407DSS40000999DB3 dated 22.07.2024 issued by the 2nd



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Respondent and quash the same

calling for the records relating to the Order-in-Original No. 08/2025

GST CHN JC bearing C. No. GEXCOM/ADJN/GST/ADC/ 1312/2024

and DIN 20250159TK0000812563 dated 17.01.2025 passed the 3rd

Respondent and quash the same

W.P.No.19849 of 2025:

Golden Rocks

Rep. By Its Proprietor -a, Suresh Kumar,

1/36-2, Kundumarannapalli Village,

Denkanikottai Taluk-635113.1/36-2,

Kundumaranapalli Village,

Denkanikottai Taluk

... Petitioner

Vs.

Additional Commissioner,

Office Of The Commissioner Of Goods And

Service Tax And Central Excise, Gst Bhawan, No.1,

Foulkes Compound, Anaimeedu, Salem-636001.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India

praying to issue a Writ of Certiorari, calling for Respondent Order in

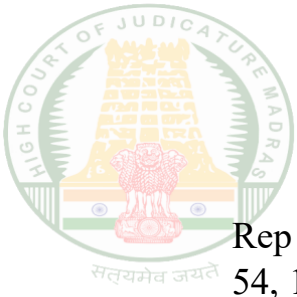
Original dated 03.02.2025 with Sl. No. 27/2025-GST (ADC) in so far as

the petitioner is concerned and quash the same W.P.No.19857 of 2025:

Hosur Builders

GSTIn 33ANQPR1123G1Z4,

22/69



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Rep by its Proprietor Rajeshwari
54, 1st Floor, Sowripalayam Road, Puliakulam,
Coimbatore 641 0451.

... Petitioner

Vs.

1.The Assistant Commissioner of GST and
Central Excise
Office of the Principal Commissioner of GST
and Centra Excise, No 6/7, ATD street, Race
course, Coimbatore 641 018

2.The Assistant/Deputy Commissioner of GST and
Central Excise, Coimbatore III Division Aadithya
Towers, Trichy Road,
Ramanathapuram, Coimbatore 641 045

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, call for the records pertaining to the
impugned Show Cause Notice No. 12/2024-25 GST (AE) dated
26.3.2025 issued by the First Respondent and quash the same

W.P.No.19861 of 2025:

Smart Granite
Rep by its Proprietor A Suresh Kumar
Survey No. 206/1F, Shoolagiri,
Dinnur Addakurukki,
Krishnagiri-635 130

... Petitioner

Vs.

23/69



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Additional Commissioner, Salem
Office Of The Commissioner Of Goods And
Service Tax And Central Excise,
Gst Bhawan, No.1, Foulkes Compound,
Anaimeedu, Salem-636 001

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for Respondent Order in
Original dated 03.02.2025 with Ref. No. 27/2025-GST (ADC) in so far as
the petitioner is concerned and quash the same

W.P.No.20367 of 2025:

M/S.Pachaiyappas Silks Private Limited
Rep by its Managing Director
Pachaiyappan Thandavamurthy
No.167, Gandhi Road,
Kanchipuram Chengalpattu Road,
Tamil Nadu- 631501

... Petitioner

Vs.

The Joint Commissioner of Central Tax
Commissioner of GST and Central Excise
Newry Tower . No.2054- I. II Avenue,
anna nagar, Chennai -40.

... Respondents

Prayer:

24/69



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Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records on the file of
the Respondent and quash the impugned Order in Original No.
60/2025GST (JC) dated 13.05.2025 passed u/s 74 of the CGST Act,
2017/TN
GST Act, 2017 by the Respondent

W.P.No.22277 of 2025:

Young Women s Christian Association of
Madras
REP BY AUTHORISED SIGNATORY MRS. E.B
VITHIYA PADMINI
No.1086 Poonamalle High Road Chennai

... Petitioner

Vs.

The Deputy Commissioner
Purasaiwakam Division,
Chennai North Commissioerate,
No. 2054 I Block Ii Avenue, 12th
Main Road, Anna Nagar,
Chennai 040.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records on the file of
the respondent and to quash the impugned assessment order dated



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28.11.2023 bearing order in original no.116/2023 also bearing DIN no.
20231159TK00-00291118 passed by the Respondent as arbitrary.

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W.P.No.22281 of 2025:

A Suresh Kumar
S/O Mr. Angappan,
NO.. 280 Venkatesh Nagar
Alasantham Hosur 635 109

... Petitioner

Vs.

Additional Commissioner salem
Office of the Commissioner of Goods and
Service Tax and Central Excise,
GSt Bhawan No 1, Foulkes Compound,
Anaimedu, Salem 636 001

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for Respondent Order in
Original in SI No 27/2025-GST (ADC) dated 03.02.2025 in so far as the
petitioner is concerned and quash the same

W.P.No.22808 of 2025:

M/s United Pharma

26/69



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Rep. by its Managing Partner
No. 57, Louis Pragasam Street,
Puducherry - 605001

... Petitioner

Vs.

1.The Superintendent of GST and Central Excise
Office of the Superintednet of GST and
Cenral Exise, Range 1 B, Puducherry,
No 48/1, Second Floor Azeez Nagar,
Reddiyarpalayam Puducherry 605 010

2.Additional Commissioner Appeals I
Office of the Commissioner of GST and
Central Excise (Appeals-I)
26 1, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600034

... Respondents

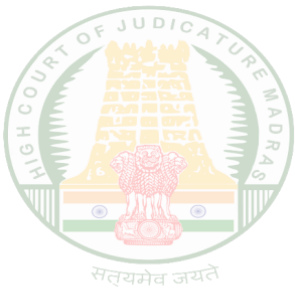
Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records in the proceedings of the Respondent in Order in Original No.21/2023 (Supdt1B)-GST dated 26.12.2023 passed by the 1st Respondent and the Consequential Order in Appeal No.50/2025 (GSTA-1) (ADC) dated 20.02.2025 passed by the 2nd Respondent and to quash the same as arbitrary and illegal

For Petitioner : Mr.G.Derrick Sam in W.P.Nos.29716, 29726
& 29720/2024,
12988, 13600 & 19857 of 2025

Mr.V.Srikanth in
W.P.No.34134 of 2024

27/69



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Mr.A.Abdul Hameed, Sr.counsel
for Ms.S.Mekhala,
in WP.No.2270 & 3597 of 2025

Mr.M.A.Mudimannan in
WP.Nos.7616 & 7646 of 2025

Mr.C.Ramkumar, in W.P.No.7644 of 2025

Mr.I.Dinesh in W.P.No.7766 of 2025

Mr.Srinath Sridevan, Sr.counsel, for
Mr.Adithya Reddy, in W.P.Nos.9000,
9001 & 13959 of 2025

Mr.M.Narasimha Bharathi in
W.P.Nos.9100 & 15499 of 2025

Mr.J.Ashish, in WP.Nos.12084 & 22277/2025

Ms.Vandana Vyas, in W.P.No.14805 of 2025

Ms.V.Anumitha in W.P.No.15215 of 2025

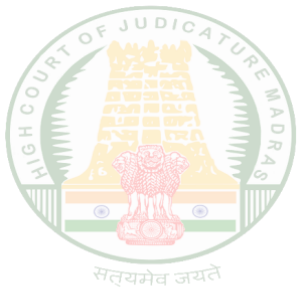
Mr.R.Ganesh Kanna in WP.No.16111/2025

Mr.Adithya Reddy in WP.No.16840, 19849,
19861 & 22281/2025

Mr.P.V.Balasubramaniam, Sr.counsel,
for Mr.Harish Bindumadhavan, in
W.P.Nos.16845 & 16852 of 2025

Ms.B.R.Varshini in W.P.No.20367 of 2025

Mr.Joseph Prabakar, in WP.No.22808 of 2025



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For Respondents : Mr.AR.L.Sundaresan,
Additional Solicitor General
Assisted by

Ms.Revathi Manivannan,
Sr.St.counsel in W.P.No.22281 of 2025
& Mr.R.P.Pragadish, Sr.St.counsel &
Mr.J.Nalinidhar, JPC, in WP.Nos.29716,
29720 & 29726 of 2024 for R1 to R4 in
WP.Nos.3597 & 22808/2025

Mr.Rajnish Pathiyil, SPC in WP.No.34137/24

Mr.K.S.Ramaswamy, Sr.St.counsel
& Mr.J.Vasu, Jr.St.counsel in
WP.No.2270 of 2025

Mr.C.Harsha Raj, SGP, for R5 in
W.P.No.3597 of 2025 & for R2 in
WP.No.16111 of 2025

Mr.Sai Srujan Tayi, SPC, & Ms.Pooja
Jain, JPC, in WP.Nos.7616, 7646, 7766,
9000, 9001, & 14805 of 2025 & 20367 of
2025

Mr.K.S.Ramaswamy, Sr.St.counsel,
in W.P.No.7644 of 2025

Mr.B.Ramanakumar, Sr.St.counsel
in W.P.No.9100 & 13600 of 2025

Mr.Su.Srinivasan, SPC,
& Mr.T.Nalinidhar, JPC
in WP.No.12084 of 2025



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Mr.A.P.Srinivas,
Sr.St.counsel in
W.P.Nos.12988, 17239 of
2025
& for R1 in W.P.No.16111 of 2025

Mr.S.M.Deenadayalan, Sr.St.counsel, in
W.P.No.13959, 16840, 16845 & 16852/25

Mr.Rajnish Pathiyil, SPC, &
Mr.B.Sivaraman, JPC, in
W.P.Nos.15215 & 15499 of 2025

Mr.S.Gurumoorthy, Sr.St.counsel, &
Mr.G.Meganathan, Jr.St.counsel, in
W.P.Nos.19849, 19857 & 19861 of 2025

Mr.Rajendran Raghavan, Sr.St.counsel,
in W.P.No.22277 of 2025

COMMON ORDER All these writ petitions have been filed challenging the issue with regard to the “bunching of Show Cause notices”, i.e., issuance of a single show cause notice, by the respondents, for more than one financial year.

2. As the issue involved in all these Writ Petitions is identical in nature and the relief sought thereunder is interconnected, they were heard together and disposed of vide this Common Order.



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3. **Petitioners' submissions:**

3.1 Mr.Abdul Hameed, Mr.Srinath
Sridevan &

Mr.P.V.Balasubramaniam, learned Senior counsel and Mr.G.Natarajan & Mr.Joseph Prabakar, learned counsel had appeared for the respective petitioners.

3.2 The learned Senior counsel appearing for the respective petitioners would submit that the bunching of Show Cause notice for more than one financial year is bad in law and against the principles of natural justice and also it will prejudice the interest of an assessee.

3.3 Further, they would submit that the Good and Services Tax Act, 2017, (hereinafter called as “GST Act”) fixes the limitation for issuance of notices and passing the assessment orders for each and every financial years under section 73 and 74 of the GST Act. When such being the case, the notice under said Sections shall be issued to the Assessee separately for each financial year. Hence, they would contend that the

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bunching of notice for more than one financial year is against the spirit of section 73 and 74 of GST Act.

3.4 They would also submit that while bunching, the show cause notices were issued at the fag end of the limitation period, due to which, the petitioner may not be able to collect the evidences within time. For example, if there is bunching of show cause notices for more than one financial years, viz, 2017-18 to 2022-23, the said notice will be issued 3 moths prior to the end of limitation of the 1st financial year, i.e., 2017-18. In such case, though the limitation is very much available for the subsequent financial years, viz., 2018-19 to 2022-23, the petitioners were forced to file their replies for the said notice at the very fag end of limitation. Under these circumstances, the petitioners were unable to collect all the relevant documents to substantiate their cases, which causes unnecessary hardships to the petitioners.

3.5 When a single assessment order is passed for more than one financial years, the Assessee will also face the following hardships:



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i) The petitioners will not be able to file an application for compounding of offences, under Section 138 of GST Act, for any particular financial year.

ii) If the respondent introduced the Amnesty Scheme for any one or two financial years, the petitioner cannot avail the said Scheme without paying the amount demanded by the respondent for all the financial years included in the notice/order.

iii) If the petitioner is intend to contest the issue pertaining to one or two years and is willing to remit the tax amount for remaining years, the bunching of notices/orders will create unnecessary hurdles for the petitioner in both contesting and settling the issues pertaining to any particular financial year.

3.6 Therefore, they would contend that the bunching of notices/orders will only pave way for unnecessary hardships to the assessee. On the other hand, there will be no difficulties for the respondent to issue separate show cause notices for each financial year as prescribed under Sections 73 & 74 of the GST Act.



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3.7 By referring Sections 73 & 74 of the GST Act, they would submit that in terms of the provisions of Section 73(1) and 74(1) of GST Act, initially, the respondent shall issue the show cause notice for any one financial year or any one tax period and if there is any similar issue for the subsequent years/tax period, as per Sections 73(3)&(4) & 74(3)&(4) of GST Act, it is mandatory for the respondent to issue independent statements for each and every tax periods. In terms of Section 73(4) & 74(4), the said statement shall deemed to be a notice issued under Section 73(1) & 74(1) of GST Act respectively. Therefore, according to the petitioners, the first notice has to be a single notice and the subsequent notices for similar issue shall be issued by way of independent statements for each and every tax period. Hence, they would submit that there is a clear prohibition for issuance of notice for more than one financial year based on the filing of annual returns.

3.8 By referring Section 73(2)(3) & (10) and 74(2)(3) & (10) of GST Act, they would submit that the orders shall be passed within a period

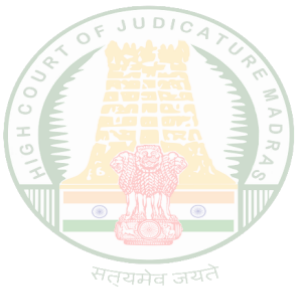


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of 3 years or 5 years respectively from the due date for furnishing annual returns for the financial year, for which tax was not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised. Therefore, they would submit that independent notices have to be issued for each and every financial years, otherwise, the interest of the petitioners would be prejudicially affected. Further, they would contend that the bunching of show cause notices/orders is bad in law. In this regard, they had referred to the judgement of this Court in *Titan Company Ltd., vs. Joint Commissioner of GST & Central Excise* reported in (2024) 15 *Centax 118 (Mad.)*, wherein it has been held that bunching of notices is impermissible.

3.9 Further by referring judgement dated 21.03.2025 rendered in *W.A.Nos.2389 & 1397 of 2024*, which was filed challenging the aforesaid *Titan* judgement, he would submit that based on the agreement of the parties, the said appeal was decided, wherein it was directed that the assessment orders have to be passed by the Department for each assessment years independently with a gap of minimum 4 weeks.



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3.10 They had also referred the following judgements in support of

their contentions:

i) *M/s.Bangalore Gold Club vs. Assistant Commissioner of Commercial Taxes (Enforcement)* reported in **2024-VIL-1023-KAR**;

ii) *M/s.Veremax Technologie Services Limited vs. The Assistant Commissioner of Central Tax* reported in **2024-VIL-1028-KAR**;

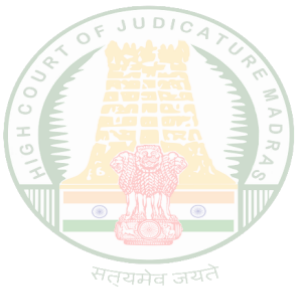
iii) *M/s.Tharayil Medicals vs. The Deputy Commissioner and another* reported in **2025-VIL-356-KER**;

iv) *Ghanshyam Das vs. Regional Assistant Commissioner of Sales Tax, Nagpur* reported in **MANU/SC/0216/1963**;

(V) *Kamalammal vs. Board of Revenue by the Commissioner of Commercial Taxes, Madras and another* reported in **1963 SCC OnLine Mad 307**;

(vi) *Shyama Charan Shukla vs. The State of Madhya Pradesh and others* reported in **MANU/MP/0051/1974**;

3.11 Therefore, they prayed this Court to quash all the show cause notices issued by the respondent since the same are unsustainable in law.



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4. **Respondents' submissions:**

4.1 Per Contra, Mr.AR.L.Sundaresan, learned Additional Solicitor General appearing for the respondents has strongly opposed the contentions made by the petitioners and would submit that in terms of Sections 73 & 74 of the GST Act, there is no prohibition or specific bar to issue a single show cause notice for more than one financial year. In absence of such prohibition/bar, the respondents can issue a single show cause notice for more than one financial year and hence, there is no merits in the submissions made by the petitioners.

4.2 Further, by referring Sections 73 & 74 of the GST Act, he would submit that in the provisions of the said Sections, it has been stated as “any period”, which means, the issuance of notice shall be for any block of years and the same is not constrained to a single year. Therefore, he would contend that it is not proper for the petitioner to state that the show cause notices have to be issued separately for each financial years.

4.3 He would also contend that the word “tax periods” mentioned in Section 73(4) & 74(4) of GST Act, includes not only the year-wise tax



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periods but also the month-wise tax periods. Obviously, there will be 12 tax periods in one financial year. Therefore, if the case of the petitioners is accepted by this Court, then the respondents will have to issue 12 notices for each tax period in one financial year and they cannot club the same. On the other hand, he would submit that when the petitioner had accepted the clubbing of show cause notices for the 12 month-wise tax periods, as state above, there will not be any difficulties in accepting the show cause notice, which was clubbed and issued for more than one financial year, within the period of limitation. Therefore, he would contend that there is no substance in the submissions made by the petitioners and hence, he prays for dismissal of these petitions.

5. I have given due consideration to the submissions made by all the respective learned Senior counsel appearing for the petitioners and the learned Additional Solicitor General appearing for the respondents and also perused the materials available on record.



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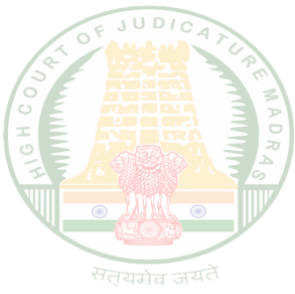
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6. In the cases on hand, the only issue that has to be decided is as to whether the respondents can issue single show cause notice for more than one financial year ?

7. Now, let me examine the provisions of Sections 73 & 74 of the GST Act, which deals with regard to the issuance of show cause notice. Hence, it would be apposite to extract the relevant portions of Sections 73 & 74 of the GST Act, which read as follows:

“73. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any willful-misstatement or suppression of facts.—

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or



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utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

(2) The proper officer shall issue the notice under sub-section (1) at least three months prior to the time limit specified in sub-section (10) for issuance of order.

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under subsection (1) are the same as are mentioned in the earlier notice.

(5) to (8)



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(9) *The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.*

(10) *The proper officer shall issue the order under sub-section (9) within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund.*

74. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any willful misstatement or suppression of facts.—

(1) *Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilfulmisstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to*



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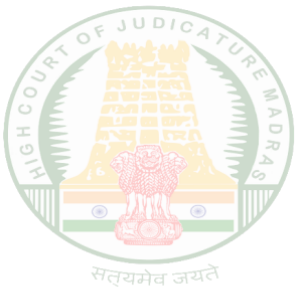
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whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.

(2) The proper officer shall issue the notice under sub-section (1) at least six months prior to the time limit specified in sub-section (10) for issuance of order.

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of statement under sub-section (3) shall be deemed to be service of notice under subsection (1) of section 73, subject to the condition that the grounds relied upon in the said statement, except the ground of fraud, or any wilful-misstatement or suppression of facts to evade tax, for periods other than those covered under subsection (1) are the same as are mentioned in the earlier notice.



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(5) to (8)

(9) *The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.*

(10) *The proper officer shall issue the order under sub-section (9) within a period of five years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within five years from the date of erroneous refund.*

8. A reading of above provisions shows that the respondents shall serve notice, in terms of sub-section (1) of Section 73/74 of the GST Act, on the person chargeable with tax, which has not been paid, etc., requiring him to show cause as to why he should not pay the amount specified in the notice, along with the interest and penalty, for various situations mentioned therein.

9. The provisions of Sections 73(1)/74(1) of GST Act deals with the aspect of issuance of show cause notice in any particular situation,



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whereas, in Section 73(2)/74(2) of GST Act, it has been stated that the proper officer shall issue notice under Sub-Section (1) atleast three/six months prior to the time limit fixed under Sections 73(10)/74(10) of the GST Act for issuance of order. While reading the provisions of Sections 73(10)/74(10) of GST Act, it reveals that the time limit for passing assessment order is up to three/five years from the last date for filing the annual return of the relevant financial year.

10. Further, Section 73(3)/74(3) of GST Act would state that “if a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid, short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1) on the person chargeable with tax”, which means a statement is required to be served to the subsequent tax periods and the issuance of such statement shall deemed to be a notice under Section 73(1)/74(1) of the GST Act. Thus, it is clear that at first instance, the notice shall be issued, under Section 73(1)/74(1), for a tax period, based on filing of either monthly



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return or annual return. If the notice was issued based on annual return, it could be for any tax period within the relevant financial year but at any cost, it should not be beyond the said relevant financial year. Thus, when the Act mandates for issuance of notice in a particular manner, the notice has to be issued accordingly. Therefore, there is a clear bar for “bunching of show cause notice”, i.e., issuance of single show cause notice for more than one financial year.

11. Section 73(10)/74(10) of the GST Act specifically provides the time limit of 3 years/5 years from the last date for filing the annual returns for the financial year to which the tax dues relates to. Thus, the GST Act considered each and every financial year as separate unit, due to which, the limitation has been fixed for each and every financial year separately. When such being the case, clubbing more than one financial year, for the purpose of issuance of show cause notice, would not be considered as in accordance with the provisions of Section 73/74 of the GST Act. Therefore, the limitation period of 3 years/5 years would be separately applicable for every financial year, thus, the limitation period



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would vary from one financial year to other. It is not that the limitation

would be carried over or continuing in nature, so as to, club the financial

years together. For these reasons also, the bunching of show cause notice

is impermissible. In this regard, the Constitution Bench of the Hon'ble

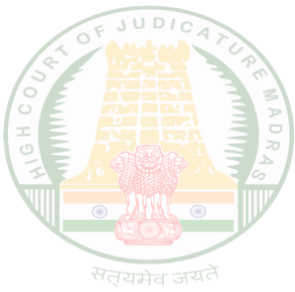
Apex Court in the decision rendered, which was reported in ***AIR 1966***

SC 1350 (State of Jammu and Kashmir and Others v. Caltex (India)

Ltd) has held as follows:

“where an assessment encompasses different assessment years, each assessment year could be easily split up and dissected and the items can be separated and taxed for different periods.”

12. Section 73(3)/74(3) of the GST Act refers to issuance of “statement”, for subsequent “tax periods”, containing the details of tax liabilities pertaining to the respective tax periods. If a notice, under Section 73(1)/74(1) of the GST Act, is issued for any particular tax period, a statement shall be issued, in terms of Section 73(3)/74(3) of GST Act, for the subsequent months and the said statements shall deemed to be a notice issued under Section 73(1)/74(1) of the GST Act.



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13. In Section 73(3)/74(3) of the GST Act, it has been stated that

*“Where a notice has been issued for **any period** under sub-section (1).....”* Therefore, an argument was made by the learned Additional Solicitor General that “any period” means, the period, which may be more than one financial year and hence, he raised a contention that the notice under Section 73(1)/74(1) of the GST Act can be issued for more than one financial year.

14. In Section 73(4)/74(4) of the GST Act, it has been stated as follows:

*“(4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon **for such tax periods** other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.”*

15. In the above provision, the word “tax period” has been mentioned. In Section 73(1)(3)/74(1)(3) of GST Act, it has been mentioned that notice can be issued for “any period”. Therefore, a conjoint reading of Section 73(1)(3)&(4)/74(1)(3)&(4) makes it clear that “any period” is nothing but the “tax period”. Thus, based on the “tax period”,



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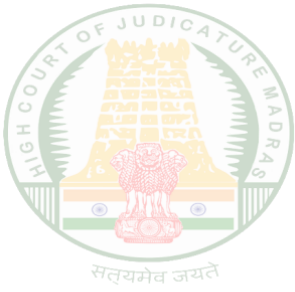
the show cause notice, under Section 73/74 of GST Act, can be issued by the Department.

16. At this juncture, it would be apposite to extract the meaning of the word “tax period” in terms of Section 2(106) of the GST Act, which reads as follows:

“2(106) “tax period” means the period for which the return is required to be furnished”

17. A reading of the above Section would show that “tax period” means the period, for which, the return is required to be furnished. Therefore, based on the filing of returns, the tax period will be determined. In GST Law, an Assessee is required to file monthly return as well as annual return. Therefore, based on the monthly return, notice, under Section 73/74, can be issued, for any particular month. Likewise, based on the annual returns, notice, under Section 73/74, can be issued for the entire financial year or otherwise, as decided by the department, but not more than the relevant financial year.

18. Now, it would be apposite to extract the definition of the word “return” in terms of Section 2(97) of the GST Act, which reads as follows:



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2(97) “return” means any return prescribed or otherwise required to be furnished by or under this Act or the rules made thereunder;

19. A reading of the above would show that the “return” is prescribed by the Act or the Rules made thereunder. As stated above, an Assessee is required to file monthly return as well as annual return and issuance of show cause notice should be strictly based on the tax periods, which is determined based on filing of returns. Therefore, it is clear that the show cause notice can be issued either based on the monthly return or based on the annual return for the entire financial year or part thereof as decided by the Department. If any return is filed for more than one financial year, then, based on the said returns, single show cause notice can be issued. However, under the GST Law, there is no requirement for filing any returns other than monthly and yearly returns. Hence, no show cause notice could be issued for more than one financial year.

20. In view of the above, there is no doubt that in terms of GST Law, “any period”, for the purpose of issuance of show cause notice,



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includes, “monthly tax period” or “yearly tax period” and the GST Act will not permit for issuance of show cause notice beyond such period, i.e., no show cause notice can be issued for the period of more than one financial year.

21. Therefore, as discussed above, a conjoint reading of the word “tax period”, as defined in Section 2(106) of GST Act, along with the provisions of Section 73(1),(2),(3),(4),(10)/74(1),(2),(3),(4),(10) of GST Act, makes it very clear that there is a specific bar in terms of the Section 73/74 for “bunching of show cause notice”, i.e., no show cause notice can be issued for more than one financial year.

22. While examining Section 128 of GST Act, which deals with “the power to waive penalty or fee or both”, it is clear that the Government may introduce any Scheme, by way of notification, to waive, in part or full, any penalty. In such case, if a show cause notice was issued, prior to the date of such notification, by clubbing more than one financial year, the petitioners will be forced to pay the tax amount for all the financial years included in the said notice for availing the aforesaid Scheme introduced



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by the Central Government. Hence, it will create a great hardships to the petitioners.

23. A similar hardship will be faced by the petitioners, when they intend to file an application for compounding the offences under Section 138 of the GST Act for any particular or couple of years.

24. Further, though the petitioners have very good case to contest for any particular tax period, they will not be able to do so since the notice was issued and accordingly, orders were passed by the respondent by clubbing more than one financial year. Hence, the rights of the petitioners, to file an appeal against the assessment order, will get prejudicially affected.

25. That apart, when a notice was issued and order was passed under Section 74 of the GST Act by clubbing more than one financial year, where the case was made out for any particular tax period and there is a scope to set aside the said order for remaining tax period, the petitioners' right to contest the matter pertaining to any particular tax period under



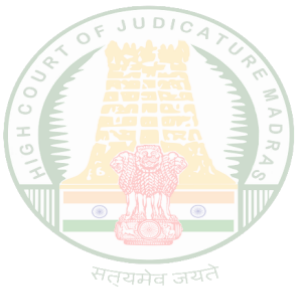
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Section 73 of the GST Act will get affected since the Department will look into the said matter from the perspective of commission of offence under Section 74 of the GST Act for all the years mentioned in the notice when it was intact committed only particular financial year.

26. In a similar situation, this Court has already held that the bunching of show cause notice is impermissible vide order passed in ***Titan*** case, wherein, it has been stated as follows:

“13.The main contention of the petitioner was that bunching of show cause notices was not allowed in law and it is against the provisions of Section 73 of the Act. Section 73(10) of the Act specifically provides a time limit of three years from the due date for furnishing of annual return for the financial year to which the tax due relates to. In the present case, notice was issued under Section 73 of the Act for determination of the tax and therefore, the limitation period of three years as prescribed under Section 73(10) would be applicable. Therefore, the contention of the respondent that there is no time limit contemplated under Section 73 of the Act is not correct.



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14.Further, by issuing bunching of show cause notices for five Assessment Years starting from 2017-18 to 2021-22, the respondents are trying to do certain things indirectly which they are not permitted to do directly and the same is not permissible in law. If the law states that a particular action has to be completed within a particular year, the same has to be carried out accordingly. The limitation period of three years would be separately applicable for every assessment year and it would vary from one assessment year to another. It is not that it would be carried over or that the limitation would be continuing in nature and the same can be clubbed. The limitation period of three years starts from the date of furnishing of the annual return for the particular financial year.

15.Therefore, issuing bunching of show cause notices is against the spirit of provisions of Section 73 of the Act and the Constitution Bench of the Hon'ble Apex Court in the decision reported in AIR 1966 SC 1350, State of Jammu and Kashmir and Others v. Caltex (India) Ltd has held that where an assessment encompasses different assessment years, each assessment year could be easily split up and dissected and the items can be



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separated and taxed for different periods. The said law was laid down keeping in mind that each and every Assessment Year will have a separate period of limitation and the limitation will start independently and that is the reason why the Hon'ble Supreme Court has held that each assessment year could be easily split up and dissected and the items can be separated and taxed for different periods. The said principle would apply to the present case as well.

16. For all these reasons, I do not find force in the submission made by the learned Senior Standing Counsel appearing on behalf of the respondents. Therefore, I find fault in the process of issuing of bunching of show cause notices and the same is liable to be quashed.”

27. Further, in the judgement rendered in ***M/s. Tharayil Medicals*** case by the Hon'ble Division Bench of Kerala High Court, it has been stated as follows:

“11. When we read sub-sections (9) and (10) of Section 74, which specifically refer to “ financial year to which the tax not paid or short paid or input tax wrongly availed or utilised relates” while passing the final order

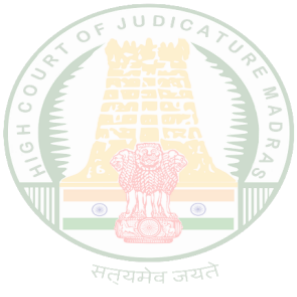


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of adjudication, it presupposes that independent show cause notice be issued to the assessee for each different years of assessment while proceeding under Section 74. We are constrained to hold so because, as we noted earlier, the assessee can raise a distinct and independent defence to the show cause notice issued in respect of different assessment years. In other words, the entitlement to proceed and assess each year being separate and distinct, and further the time limit being prescribed under the Statute for each assessment year being distinct, we see no reason as to why we should not hold that separate show cause notices are required before proceeding to assess the assessee for different years of assessment under Section 74.

12. There is yet another reason why we should hold that separate show-cause notices are issued for different assessment years. There may be cases where proceedings are initiated in the guise of a show cause notice under Section 74 wherein, on facts, the case of the assessee will fall under Section 73 of the CGST/SGST Act. We find that insofar as the time limit prescribed under Section 73(10) of the CGST/SGST Act is concerned, it is three years instead of five years and further, the aspect of



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for consideration in*

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proceedings under Section 73. Thus, by issuing a composite notice, the assessing authority, cannot bypass the mandatory requirement of Section 73 to complete the assessment by falling back on a larger period of limitation under sub-section (10) of Section 74. If such a recourse is permitted, then certainly the said action would be a colourable exercise of the power conferred by the statute and will offend express provisions of the CGST/SGST Act qua limitation. This reason would also prompt us to hold that in cases where the assessing officer finds that an assessee is liable to be proceeded either under Section 73 or under Section 74 for different assessment years, a separate show cause notice has to be issued. Still further, since proper officer need to issue a show cause notice prior to 6 months to the time limit prescribed under sub-section (10) of Section 74, if a composite notice is issued, the assessee will be prejudiced inasmuch as the availability of a lesser period to submit a proper and meaningful explanation. This also is a strong indicative factor which would prompt us to hold in favour of the assessee.

13. We find normally a writ petition against the show cause notice is not to be entertained by the writ court



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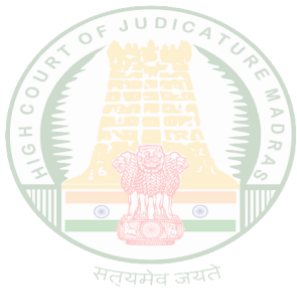
as held by us in Deputy Commissioner of Intelligence v. Minimol Sabu (W.A. No.238 of 2025), we have carved out the exceptions like in a case where a total lack of inherent jurisdiction being in issuance of show cause notice under Section 74 of the CGST/SGST Act. In such circumstances, the writ petitioner need not be relegated to the alternative remedy by way of appeal.

14. In the present case, we find that since the challenge to the show cause notice goes to the root of the jurisdiction of the proper officer in issuing the same and we hold that the writ petition is perfectly maintainable”

28. In view of the above discussion, this Court pass the following orders:

(i) The GST Act permits only for issuance of show cause notice based on the tax period. Therefore, if the annual return is filed, the entire year would be considered as a tax period and accordingly, the show cause notice shall be issued based on the said annual returns.

(ii) If show cause notice is issued before the filing of annual returns, the same can be issued based on the filing of monthly returns;



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(iii) If show cause notice is issued after the filing of annual returns or after the commencement of limitation, the said notice shall be issued based on the annual returns with regard to the relevant financial year.

(iv) No show cause notice can be clubbed and issued for more than one financial year since the same is impermissible in law.

(v) In these cases, without any jurisdiction, the impugned show cause notices/orders came to be issued/passed for more than one financial year, which is impermissible in law and hence, the same is liable to be quashed. Accordingly, the impugned show cause notices/orders stand quashed based on the aspect of clubbing of show cause notices for more than one financial year.

29. In the result, these writ petitions are allowed to the extent as stated above. No cost. Consequently, the connected miscellaneous petitions are also closed.

21.07.2025

Speaking/Non-speaking order

Index : Yes / No Neutral

Citation : Yes / No nsa



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To

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1.The Senior Intelligence Officer

Directorate General Of Gst Intelligence,
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Ukkadam, Coimbatore-641 001

2.The Superintendent of Central Tax CGST Central Excise
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3.The Senior Intelligence Officer
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6.The Additional Joint Commissioner of Central Tax and
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7.The Superintendent,
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8.The Superintendent Of Gst And Central Excise,
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9.The Assistant Commissioner,
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10.The Union of India Rep. by the Secretary,
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11.The Good and Services Tax Council
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12.The Central Board of Indirect Taxes and Customs
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13.The Additional Commissioner office of the
principal commissioenr of CGST
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14.The Union of India
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18.The State of Tamil Nadu
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19.The Deputy Commissioner (HPU)
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20.The Assistant Commissioner of GST and CE,
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32.The Joint Commissioner of CGST and Central Excise Chennai
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33.The Joint Commissioner Of Central Tax



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37.The Superintendent of Central tax
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45.The Assistant/Deputy Commissioner of
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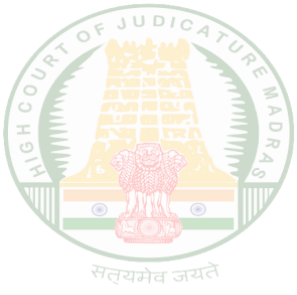
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51.Additional Commissioner Appeals I
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KRISHNAN RAMASAMY.J.,

nsa **W.P.Nos.29716 of 2024, etc.,**

batch

21.07.2025