



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 19TH DAY OF DECEMBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO. 2968 OF 2025 (T-RES)

BETWEEN:

M/S S R S TRAVELS AND LOGISTICS PRIVATE LIMITED
REGISTERED UNDER COMPANIES ACT OF 1956
NO.321, TSP ROAD,
OPPOSITE TO BANGALORE MEDICAL COLLEGE,
KALASIPALYAM,
BANGALORE – 560 092.
REPRESENTED BY ITS
MANAGING DIRECTOR,
SMT. MEGHA BANGALORE RAJASHEKHARA
D/O LATE K T RAJASHEKHARA
AGED ABOUT 47 YEARS
OFFICE AT NO.321, TSP ROAD
OPPOSITE TO BANGALORE MEDICAL COLLEGE,
KALASIPALYA,
BENGALURU – 560 002.

...PETITIONER

(BY SMT. VINITHA.M, ADVOCATE FOR
SRI. P. B. HARISH, ADVOCATE)

AND:

1. THE ADDITIONAL COMMISSIONER OF CENTRAL TAX
O/O COMMISSIONER OF CENTRAL AX,
BENGALURU SOUTH COMMISSIONERATE,
C.R.BUILDING, QUEENS ROAD,
BENGALURU – 560 001.
2. JOINT COMMISSIONER OF CENTRAL TAX
BENGALURU SOUTH GST COMMISSIONERATE
C.R. BUILDING, QUEENS ROAD
BENGALURU – 560 001.

...RESPONDENT

(BY SRI. UNNIKRISHNAN.M, ADVOCATE FOR R-1
SRI. HEMAKUMAR.K, AGA, ADVOCATE FOR R-2)

Digitally signed
by CHANDANA
B M

Location: High
Court of
Karnataka



THIS W.P IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH IMPUGNED SHOW CAUSE NOTICE DATED 16.05.2023 BEARING NO.06/2023-24 (GST) ADC (DIN.2023055700000038834) ISSUED BY THE LD.RESPONDENT, VIDE ANNEXURE A, FOR THE REASONS STATED IN THE GROUNDS AND DIRECT THE RESPONDENT TO DROP THE PROCEEDINGS FOR PAYMENT OF GST FOR THE PERIOD AUGUST 2017 TO AUGUST 2020.

THIS PETITION, COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

In this petition, petitioner seeks the following reliefs:

“(i) Issue a writ of certiorari or any other writ or direction or order to quash impugned show cause notice dated: 16.05.2023 bearing No. 06/2023-24 (GST) ADC the Ld. (DIN:2023055700000038834) issued by Respondent, vide Annexure A, for the reasons stated in the grounds and direct the Respondent to drop the proceedings for payment of interest and penalty on non-filing and belated of GST for the period August 2017 to August 2020.

(ia) Issue a writ of certiorari or any other writ or direction or order to quash impugned Order-In-Original No. 82/2024-25 (GST-JC) dated 30.01.2025 passed by the Ld. Respondent No. 2, vide Annexure F, and further direct the Respondent No. 2 to drop the proceedings payment of interest and penalty on non-filing belated payment of GST for the period August 20 August 2020.



(ii) *Pass any other order or orders as this Hon'ble Court deems fit and proper in the facts and circumstances of the present case."*

2. Though several contentions have been urged by both sides in support of their respective claims, the issue in controversy between the parties is directly and squarely covered by the judgment of this Court in the case of ***M/S Pramur Homes And Shelters Vs. The Union of India and Ors. in WP No.33081/2025 dated 11.12.2025.***

3. In the said judgment, this Court formulated two points for consideration, which reads as under:

(i) *Whether clubbing/consolidation/bunching/ combining of multiple tax periods/financial years in a Single/Composite Show cause notice issued under Section 73 / 74 of the CGST/ KGST Act , 2017 is permissible and valid in law?*

(ii) *Whether the impugned Show cause notice dated 30.09.2025 issued by the 4th respondent to the petitioner for the tax periods/financial years from 2019-20 to 2023-24 under Section 74 of the CGST/ KGST Act, 2017 warrants interference by this Court in the present petition?*



4. Issue No.1 was answered by this Court in favour of the petitioner by holding as under:

***Point No.(i)** is accordingly answered in favour of the petitioner/tax payer/assessee by holding that clubbing/ consolidation/ bunching/ combining of multiple tax periods/financial years in a Solitary/Single/Composite Show cause notice issued under Section 73/74 of the CGST/KGST Act is illegal, invalid, impermissible and without jurisdiction or authority of law and contrary to the provisions of the CGST/KGST Act.*

5. So also point No.2 was also answered by this Court in favour of the petitioner by quashing the impugned Show Cause Notice by holding as under:

“Re: Point No.(ii);

*9. While dealing with **Point No. (i)** supra, I have already come to the conclusion that clubbing / consolidation / bunching/ combining of multiple tax periods/financial years in a Solitary/Single/Composite Show cause notice issued under Section 73 / 74 of the CGST / KGST Act is illegal, invalid, impermissible and*



without jurisdiction or authority of law and contrary to the provisions of the CGST / KGST Act. In the instant case, a perusal of the impugned Show cause notice dated 30.09.2025 will indicate that the same encompasses and pertains to multiple tax periods/financial years, viz., from 2019-20 to 2023-24, which is impermissible in law and consequently, the impugned Show cause notice and all further proceedings pursuant thereto are also vitiated and deserve to be quashed reserving liberty to the respondents to initiate any action/proceedings in accordance with law.

Point No.(ii) *is also accordingly answered in favour of the petitioner/tax payer/assessee by holding that the impugned Show cause notice dated 30.09.2025 issued by the 4th respondent to the petitioner for the tax periods/financial years from 2019-20 to 2023-24 under Section 74 of the CGST/KGST Act is illegal, invalid, impermissible, arbitrary and without jurisdiction or authority of law and contrary to the provisions of the CGST/KGST Act and the impugned show cause notice and all further proceedings, orders, notices pursuant thereto deserve to be quashed by reserving liberty in favour of the respondents to initiate proceedings in accordance with law.*



10. *In the result, I pass the following:*

ORDER

(i) *Petition is hereby allowed.*

(ii) *The impugned show-cause notice at Annexure-A dated 30.09.2025 issued by respondent No.4 and all further proceedings, orders, notices etc., pursuant thereto initiated/to be initiated by the respondents are hereby quashed.*

(iii) *The respondents are however reserved liberty to initiate appropriate proceedings in accordance with law and if such proceedings are initiated by the respondents, petitioner would be entitled to contest / defend the same in accordance with law."*

6. The issue in controversy involved in the present petition also relates to clubbing/consolidation/bunching/combining of multiple tax periods/financial years/block periods in a Single/Composite Show cause notice, which has already been held to be invalid and illegal by this Court in ***M/S Pramur Homes And Shelters's case*** referred to Supra.



7. Under these circumstances, the impugned show cause notice dated 16.05.2023 at Annexure-A as well as order dated 30.01.2025 at Annexure-F deserve to be quashed.

8. In the result, I pass the following:

ORDER

(i) Petition is hereby allowed and disposed of in terms of ***M/S Pramur Homes And Shelters Vs. The Union of India and Ors. in WP No.33081/2025 dated 11.12.2025.***

(ii) The impugned show cause notice dated 16.05.2023 at Annexure-A as well as order dated 30.01.2025 at Annexure-F and all further proceedings, orders, notices etc., pursuant thereto initiated/to be initiated by the respondents are hereby quashed.

(iii) The respondents are however reserved liberty to initiate appropriate proceedings in accordance with law and if such proceedings are initiated by the respondents, petitioner would be entitled to contest / defend the same in accordance with law.

**Sd/-
(S.R.KRISHNA KUMAR)
JUDGE**