



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 10TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 5563 OF 2026 (T-RES)

BETWEEN:

M/S. S.L.V. CONCRETES,
INCORPORATED UNDER THE PARTNERSHIP ACT,
REPRESENTED BY ITS MANAGING PARTNER
SRI. M. MUNIRAJU,
AGED ABOUT 59 YEARS,
NO.183/2, SINGHENA AGRAHARA VILLAGE,
SARJAPURA HOBLI, ANEKAL TALUK,
BENGALURU - 560 100.

...PETITIONER

(BY SRI. M.N. SHANKARE GOWDA, ADVOCATE)

AND:

1. THE DEPTUTY COMMISSIONER OF
COMMERCIAL TAXES (AUDI)-4.12,
6TH FLOOR, BMTc COMPLEX,
KORAMANGALA,
BENGALURU - 560 095.
2. COMMERCIAL TAX OFFICER
ENFORCEMENT-10,
SOUTH ZONE, ROOM NO.204,
2ND FLOOR, VTK-2 BUILDING,
RAJENDRA NAGAR, KORAMANGALA,
BENGALURU - 560 047.
3. JOINT COMMISSIONER OF COMMERCIAL TAXES,
(ADMINISTRATION),
DGSTO-4, DEPARTMENT OF COMMERCIAL TAXES,



TTMC BUILDING, KORAMANGALA,
BENGALURU - 560 047.

...RESPONDENTS

(BY SRI. K. HEMA KUMAR, AGA)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE COMMON SHOW CAUSE NOTICE DATED 03.10.2024 ISSUED BY THE 2ND RESPONDENT UNDER SECTION 73(1) OF THE CGST/SGST ACTS, IN NO.ADCOM/ENF/SZ/CTO-10/INS-70/2023-24 (ANNEXURE-F) FOR THE TAX PERIODS 2022-23, 2023-24 AND 2024-25 ON THE GROUND THAT THE IT IS CONTRARY TO THE PROVISIONS OF THE LAW AND ETC.,

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

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

The petitioner has challenged the show-cause notice at Annexure-F as well as the order of adjudication at Annexure-N. The petitioner at the outset has raised the contention that the order of adjudication at Annexure-N relates to multiple tax periods spanning between 2022-23 and 2024-25 and that the single show-cause notice regards multiple tax periods has been a matter of adjudication by the Co-ordinate Bench in the case of ***M/s. Pramur Homes and Shelters vs. The Union of India and***



Others in W.P.No.33081/2025 dated 11.12.2025 and that the Co-ordinate Bench having held that clubbing/consolidation/bunching/combining of multiple tax periods in a solitary show-cause notice is illegal and impermissible without jurisdiction. Accordingly, it is submitted that in light of such admitted facts without entering into the other contentions and merits of the matter, the impugned orders are required to be set aside.

2. However, learned counsel for the petitioner after arguing for sometime submits that the proceedings could be remitted for re-consideration while directing that proceedings should emanate from separate show-cause notice for different tax periods and if such direction could be passed, petitioner would not object as regards limitation insofar as issuance of fresh show-cause notice for the relevant tax period that is to be issued separately.

3. Learned Additional Government Advocate submits that in light of the stand of the petitioner, the



Court may pass appropriate orders keeping all contentions open.

4. The observations made in ***M/s. Pramur Homes and Shelters vs. The Union of India and Others*** in W.P.No.33081/2025 insofar as points for consideration framed and answer for point No.(i) is as follows:

"(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?"

"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. In light of the same, as point raised is a jurisdictional issue, the notice and order at Annexures-F and N are set aside. The revenue is reserved liberty to issue fresh show-cause notice separately for each of the tax periods.

6. In the event of such show-cause notice being issued, in light of the stand of the petitioner, there could be no objection raised as regards permissible time limit for issuance of show-cause notice. The petitioner to appear before respondent No.2 without fresh notice on 15.04.2026. All contentions of the petitioner are kept open.

Accordingly, petition is ***disposed of***.

**Sd/-
(S SUNIL DUTT YADAV)
JUDGE**