HC-KAR

NC: 2025:KHC:54572
WP No. 18673 of 2025

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 17TH DAY OF DECEMBER, 2025

BEFORE

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

WRIT PETITION NO. 18673 OF 2025 (T-RES)

BETWEEN:

M/S BLUEMOON SERVICE STATION
A PARTNERSHIP FIRM UNDER THE INDIAN
PARTNERSHIP ACT, 1932
REPRESENTED BY ITS MANAGING PARTNER
SRI. H S ASHOK,
SON OF LATE H K SURESH,
AGED ABOUT 59 YEARS,
B M ROAD, KUSHALNAGAR – 571 234.

…PETITIONER

(BY SRI. VENKATESH G., ADVOCATE)

AND:

1. THE DEPUTY COMMISSIONER OF CENTAL TAX.,
   MYSURU RURAL DIVISION,
   S1 AND S2, GST BHAWAN,
   SIDDARTHA LAYOUT,
   VINAYA MARG,
   MYSURU – 570 011

2. THE ASSISTANT COMMISSIONER OF CENTRAL TAX,
   MYSURU AUDIT CIRCLE-2,
   MYSURU AUDIT COMMISSIONERATE,
   2ND FLOOR, VINAYA MARGA,
   SIDDARTHA NAGAR, MYSURU – 570 011

…RESPONDENTS

(BY SRI. ARAVIND V. CHAVAN, ADVOCATE)

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 QUASHING THE ORDER DATED 26.03.2025 PASSED BY THE RESPONDENT NO.1 BEARING ORDER NO. MYS-GST-000-MYSURU RURAL-KB-50/2024-25 HEREIN MARKED AS ANNEXURE-A AND ETC.,

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 direction in the nature of a writ of certiorari quashing the order dated 26.03.2025 passed by the Respondent No.1 bearing Order No. MYS-GST-000-Mysuru Rural-KB-50/2024-25 herein marked as Annexure - A.

ii) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the Show-cause Notice dated 19.09.2024 issued by the Respondent No. 2 bearing SCN reference No.: 46/2024-25 Circle 2/Group-3/Mys-Audit for the period April 2018 to March 2023 herein marked as Annexure - B.

iii) And pass such other orders as this Hon'ble Court deems fit and proper in the interest of justice and equity including the cost of this writ petition.

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 19.09.2024 at Annexure-B as well as order dated 26.03.2025 at Annexure-A 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 19.09.2024 at Annexure-B as well as order dated 26.03.2025 at Annexure-A 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

MDS
List No.: 3 Sl No.: 0