HC-KAR

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. 23182 OF 2025 (T-RES)

BETWEEN:

EDUCATIONAL TESTING SERVICES
(COMPANY INCORPORATED UNDER LAWS OF THE UNITED STATES OF AMERICA)
HAVING REGISTERED OFFICE AT
660, ROSEDALE ROAD,
PRINCETON, NEW JERSEY 08541,
UNITED STATES OF AMERICA.
REPRESENTED BY ITS AUTHORISED SIGNATORY,
VINITHA M.
D/O, R.MURALIDHARAN
AGED ABOUT 36 YEARS,
RESIDING AT, B6, 184,
BDA FLATS KALLAHALLI,
BANGALORE – 560 042

…PETITIONER

(BY SRI. P. B. HARISH, ADVOCATE)

AND:

Digitally signed by CHANDANA B M
Location: High Court of Karnataka

1. ADDITIONAL DIRECTOR
DIRECTORATE GENERAL OF GOODS AND SERVICE TAX INTELLIGENCE, MUMBAI ZONAL UNIT
1ST AND 3RD FLOOR, N.T.C. HOUSE,
15, N.M. ROAD, BALLARD ESTATE,
MUMBAI, MAHARASHTRA – 400 001.

2. ADDITIONAL COMMISSIONER OF CENTRAL TAX AND CENTRAL EXCISE
WEST OIDAR SERVICES DIVISION,
BENGALURU WEST COMMISSIONERATE,
1ST FLOOR, TTMC, BMTC BUILDING,
KANAKPURA ROAD, BENGALURU URBAN,
BENGALURU, KARNATAKA – 560 070.

…RESPONDENTS

(BY SRI. JEEVAN J. NEERALGI, ADVOCATE FOR R1;
SRI. ARAVIND V. CHAVAN, ADVOCATE FOR R2)

THIS W.P. IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO COMPLETE RECORDS OF THE CASE MAY BE CALLED FOR AND AFTER PERUSING THE SAME, DIRECTION OF APPROPRIATE NATURE TO CALL FOR THE RECORDS OF THE CASE AND AFTER SCRUTINIZING THE SAME TO STRIKE DOWN AND QUASH THE IMPUGNED SHOW CAUSE CUM DEMAND NOTICE BEARING REFERENCE F NO. DGGI/INV/INTL/1638/2024-FGR B-O/O PR. ADG-DGGI-ZU-MUMBAI DATED 25.06.2025 ISSUED BY THE RESPONDENT NO.1 VIDE ANNEXURE-A.

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 appropriate Writ or Order or direction of appropriate nature to call for the records of the case and after scrutinizing the same, to strike down and quash the Impugned Show Cause Cum Demand Notice bearing reference F.No. DGGI/INV//INTL/1638/2024-Gr B-O/o Pr. ADG-DGGI-ZU-MUMBAI dated 25.06.2025 Issued by Respondent No. 1 vide Annexure-A.

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 25.06.2025 at Annexure-A passed by respondent No.1 deserves 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 25.06.2025 at Annexure-A passed by respondent No.1 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