IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.08.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition Nos.16753, 16758 & 16761 of 2024
and
WMP.Nos.18411, 18415, 18416, 18419 & 18420 of 2024

M/s. NSV Labour Contractor,
Rep.by its Proprietor,
4/116-B, Nadu Arasur, Arasur,
Coimbatore, Tamil Nadu 641 407. ... Petitioner in all WPs

Vs.

1. The Assistant Commissioner (Central Tax),
Office of the Assistant Commissioner of
Central GST and Central Excise,
Coimbatore - IV Division, D.No.1441,
Eigi Building, Trichy road,
Coimbatore: 641 018.

2. The Deputy Commissioner,
Karumathampatti Assessment Circle,
2nd floor, Commercial taxes Building,
Dr.Balasundaram Road,
Coimbatore 641 018, Tamil Nadu.

3. Superintendent of Central GST,
Arasur Range, # 18, a.K.Ramasamy Nagar,
Sulur, Coimbatore 641 402.

... Respondents in all WPs

Prayer in WP.No.16753 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, call for the records of the impugned order in Original in DIN No.20231259XT010033703F dated 08.12.2023 under Section 73 of the CGST / TNGST Act, 2017 for the six financial year 2017-18 to 2022-23 from the files of the first respondent herein, Quash the same.

Prayer in WP.No.16758 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, call for the records of the impugned Summary of order in DRC-07 in Ref.No.ZD3312232651400 dated 29.12.2023 issued under Section 74 for the tax period 2017-2018 of the CGST/TNGST Act, 2017 from the files of the second respondent herein, Quash the same.

Prayer in WP.No.16761 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, call for the records of the impugned scrutiny notice in ASMT-10 in OC 122/2023-24 dated 29.02.2024 from the files of the third respondent herein, Quash the same.

For Petitioner : M/s.Aparna Nandakumar in all WPs

For R1 & R3 : Mr.Rajinish Pathiyil,
Senior Panel Counsel in all WPs

For R2 : Mr.V.Prashanth Kiran,
Government Advocate (Taxes) in all WPs

COMMON ORDER

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.

2. The learned counsel for the petitioner would submit that 1st respondent has passed the order-in-original dated 08.12.2023 under Section 73 of the CGST / TNGST Act, 2017, demanding tax along with interest and penalty for the six financial years viz., 2017-18 to 2022-23 challenging which W.P.No.16753 of 2024 has been filed. Subsequently the 2nd respondent passed the summary order in DRC-07 dated 29.12.2023, demanding the imposing of the exact amount of disputed tax liability as mentioned in order-in-original dated 08.12.2023, but mentioning the Assesement Year as 2017-18. Challenging the said order W.P.No.16758 of 2024 has been filed. Thereafter, the 3rd respondent issued the scrutiny notice in ASMT -10 dated 29.02.2024, alleging discrepancies between GSTR 1 and GSTR 3B for the financial year 2019-20 to the extent of Rs.12,69,132/- (CGST) and Rs.12,69,132/- (TNGST) totalling to Rs.25,38,266/- which is exactly the same amount that was dealt with by the 1st respondent in the impugned order-in-original, challenging which W.P.No.16761 of 2024 has been filed.

3. Further, she would submit submit as far as W.P.Nos.16753 and 16758 of 2024 are concerned, the issues involved in these writ petitions, pertains to bunching of show cause notice and it is no longer *res integra*, as it has already been decided by this Court in a batch of Writ Petitions,in W.P.Nos.29716 of 2025 etc., batch dated 21.07.2025. Therefore, the learned counsel prays that the benefit of the said order dated 21.07.2025, may extended to the petitioner herein as well.

4. The learned Senior Panel Counsel appearing for the respondents also fairly conceded that the issue involved in this Writ Petition is covered by the decision relied on by the petitioner.

5. Considering the fact that the legal issue involved in this Writ Petition has already been dealt with by this Court in a batch of Writ Petitions, viz., in W.P.Nos.29716/2025 etc., batch dated 21.07.2025, this

Court is inclined to dispose of the present Writ Petition on the same lines. For better appreciation, the operative portion of the said decision is as follows:-

> "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;
>
> (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."

6. Thus, following the aforesaid decision, the aforesaid Writ Petitions Viz., 16753 and 16758 are disposed of on the same lines. It is made clear that in the event, if there are any other issues other than bunching of show cause notice, it is open to the Department to issue independent show cause notice in accordance with law.

7.As far as W.P.No.16761 of 2024 is concerned, the challenge has been made with regard to scrutiny notice issued by the 3rd respondent in ASMT-10 dated 29.02.2024, for which the petitioner can very well file its reply before the authority concerned and substantiate its case. Therefore, I do not find an merit in this writ petition. Hence, this Writ Petition is dismissed, with liberty to the petitioner to file reply to the scrutiny notice in ASMT-10 dated 29.02.2024, within period of four weeks.

8. In the result, W.P.Nos.16753 and 16758 of 2024 is disposed of and W.P.No.16761 of 2024 is dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

21.08.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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To

1. The Assistant Commissioner (Central Tax),
   Office of the Assistant Commissioner of
   Central GST and Central Excise,
   Coimbatore - IV Division, D.No.1441,
   Eigi Building, Trichy road,
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KRISHNAN RAMASAMY, J.

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