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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.07.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.24389 of 2025
and
WMP Nos. 27745 and 27746 OF 2025

M/s.A.J.Associates,
Rep. by its Proprietor,
Mr.Abraham Muller, (M/A 55 Yrs
No.17/46, 2nd Street, jaganathapuram,
Chetpet, Chennai 600 031.

...Petitioner

Vs.

The Deputy Commissioner,
Purasawalkam Division, Chennai North Commissionerate,
No.2054-I, Anna nagar,
Chennai 600 101. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the file of the Respondent and to quash the impugned assessment order dated 28.03.2023 bearing C.no.GEXCOM/ADJN/GST/447/2023-CGST-DIV-PUR-COMMRTE-CHENNAI(N)A and also bearing DIN

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No.20230359XS0000084735 in order no.64/2023 passed by the Respodent as arbitrary.

For Petitioner : Mr.J.Ashish

For Respondent : Mr.B.Ramanakumar
Senior Standing Counsel

ORDER

Mr.Rajendran Raghavan, learned Senior Panel Counsel takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order dated 07.01.2025 passed by the respondent and to quash the same.

3. The issues involved in this writ petition pertains to bunching of show cause notice/orders as well as other issues. This Court in a batch of writ petitions in W.P.Nos.29716/2025 etc., batch vide order dated 21.07.2025 passed the order, quashing the show cause notices. The operative portition of the said order is exracted hereunder:

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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

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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.

4. As far as the issue pertains to clubbing of show causes notices is concerned, this writ petition stands allowed in the light of the aforesaid order passed by this Court on 21.07.2025. With respect to all other issues, it is open to the Department to issue independent show cause notice in accordance with law.

5. With the aforesaid observations, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

21.07.2025

arr
Index : yes/no
Neutral Citation : yes/no

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Additional Commissioner,
Office of Commissioner of GST & Central Excise,
Chennai South Commissionerate, MHU Complex,
No.692, 5th Floor, Anna Salai, Nandanam,
Chennai-600035.

Krishnan Ramasamy,J.,

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