IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.07.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.24764 of 2025
and
WMP Nos. 27902 and 27903 of 2025

Mr.C.Subramanian

...Petitioner

Vs.

1. The Superintendent Of Central Tax (HPU)
Coimbatore,
Office of The Principal Commissioner Of GST & Central Excise,
6/7, A.T.D. Street, Race Course,
Coimbatore-641 018.

2.The Principal Commissioner of GST and Central Excise
6/7 A.T.D. Street, Race Course,
Coimbatore 641 018.

...Respondents

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 of the impugned proceedings of the first respondent in Form GST DRC-01 in SCN Sl.No.02/2025-26-GST(AE) having DIN- 20250559XM000000B3C6 issued in Ref. No. GEXCOM/ AE/INV/GST/ 3101/ 2024-AE dated 13.05.2025 and quash the same as issued contrary to the provisions of the Central Goods and Services Tax Act,2017 and without authority of law

For Petitioner	:	Mr.P.Rajkumar
For Respondents	:	Ms.Revathi Manivannan Senior Standing Counsel

ORDER

Mrs.Revathi Manivannan, learned Senior Standing Counsel takes notice on behalf of the respondents. 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 13.05.2025 passed by the respondent and to quash the same.

3. The issues involved in this writ petition pertains to bunching of show cause notices/orders as well 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/orders. The operative portition of the said order is exracted hereunder:

"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."

4. As far as the issue pertains to clubbing of show causes notices and passing of consequential assessment orders are 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

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Index : yes/no
Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

arr

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