IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.07.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.25741 of 2025
and
WMP Nos. 28934 and 28936 of 2025

M/S.Uplifto Facility Services
Rep by its Proprietor,
Plot 38, Thayumanar Street,
Maraimalai Nagar,
Kanchipuram-603 209.

...Petitioner

Vs.

1. The Additional Commissioner Of
Central Tax,
Newry Towers, 2nd Floor, No.2054-I,
II Avenue, 12th Main Road,
Anna Nagar, Chennai-600 040.

2.The Superintendent of GST and
Central Excise,
Chengalpettu Range,
Maraimalai Nagar Division.

...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 relating to the impugned Order-in-Original No.53/2024-GST (ADC) dated 27.06.2024 passed by the 1st Respondent read with Form GST DRC-07 in Reference No.ZD3307242690776 dated 23.07.2024 issued by the 2nd Respondent and quash the same.

For Petitioner : Mr.T.Ramesh

For Respondents : Mr.K.S.Ramaswamy
Senior Standing Counsel

ORDER

Mr.K.S.Ramaswamy, 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 27.06.2024 passed by the 1st 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/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 consequent 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

1. The Additional Commissioner Of Central Tax,

Newry Towers, 2nd Floor, No.2054-I, II Avenue, 12th Main Road,
Anna Nagar, Chennai-600 040.

2.The Superintendent of GST and Central Excise,
Chengalpettu Range,
Maraimalai Nagar Division.

Krishnan Ramasamy,J.,

arr

W.P.No.25741 of 2025

21.07.2025