



W.P.No.28575 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 01.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.28115 of 2025
& W.M.P.Nos.31538 & 31540 of 2025

M/s.Raj ni Metals,
GSTIN: 33AAFPJ0263M1ZU,
Represented by its Proprietor
Kishore Champalal Jain,
SF No.558/2B1, KK Nagar,
Chettipalayam Road,
Malumichampatti,
Coimbatore – 641 050.

... Petitioner

Vs.

The Assistant Commissioner of GST
& Central Excise,
Coimbatore III Division,
1667A, Adithya Towers, Trichy Road,
Ramanathapuram,
Coimbatore – 641 045.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records pertaining to the impugned notice in Form GST DRC 01 bearing reference No.ZD330525055069D dated 08.05.2025 issued by the sole respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam



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For Respondent : Mr.R.P.Pragadish
Senior Standing Counsel and
: Mr.T.Nalinidhar
Junior Panel Counsel

ORDER

This writ petition has been filed challenging the impugned notice in Form GST DRC 01 bearing reference No.ZD330525055069D dated 08.05.2025 issued by the respondent.

2. Mr.T.Nalinidhar, learned Junior Panel Counsel, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. When this writ petition was taken up for hearing, the learned counsel for the petitioner and the learned Junior Panel Counsel for the respondent would submit that the issue involved in the present petition is with regard to the bunching of show cause notice, i.e., issuance of single show cause notice for more than one financial year.

4. Further, they would submit that the aforesaid issue has already been decided by this Court vide common order dated 21.07.2025 passed



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in W.P.Nos.29716 of 2024, etc., batch, wherein it has been held as

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“28. (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



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clubbing of show cause notices for more than one financial year.”

5. Therefore, considering the submissions made by the learned counsel for the petitioner and by following the aforesaid order dated 21.07.2025 passed in W.P.Nos.29716 of 2024, etc., batch, this Court holds that in this case, without any jurisdiction, the impugned show cause notice came to be issued for more than one financial year, viz., 2018-2019 to 2023-24, which is impermissible in law and hence, the same is liable to be quashed.

6. Accordingly, this Court passes the following order:

(i) The impugned notice in Form GST DRC 01 bearing reference No.ZD330525055069D dated 08.05.2025 is quashed.

(ii) The respondent is directed to de-freeze the bank account of the petitioner immediately upon production of a copy of this order, if any.

(iii) The respondent is granted liberty to initiate separate proceedings, against the petitioner, for each financial year.



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7. With the above directions, this writ petition is disposed of. No

cost. Consequently, the connected miscellaneous petitions are also closed.

01.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

dh

To

The Assistant Commissioner of GST
& Central Excise,
Coimbatore III Division,
1667A, Adithya Towers, Trichy Road,
Ramanathapuram,
Coimbatore – 641 045.



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KRISHNAN RAMASAMY.J.,
dh

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