IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.29631 of 2025
and
W.M.P.Nos.33222 and 33223 of 2025

M/s Anas Traders,
Represented by its Sole Proprietor Mr T Karthigeyan,
131/ 1, State Highway Pondur Bypass Sriperumbudur Taluk,
Pondur, Kancheepuram
Tamil Nadu 602105

... Petitioner

Vs.

The Additional Director,
Directorate General Of GST Intelligence (DGGI)
Chennai Zonal Unit, No.16th BSNL Building Tower-II,
5th & 8th Floors, Greams Road,
Chennai-600 006.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the Impugned Show Cause Notice No. 36/2025 dated 02-07-2025 issued by the respondent and quash the same.

For Petitioner : Mr.S.K.Harinarayanan
for M/s.Tatva Legal, Chennai

For Respondents : Ms.S.Aswini
Standing Counsel

ORDER

Ms.S.Aswini, learned Standing 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 show cause notice dated 02.07.2025 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. This Court in a batch of writ petitions in W.P.Nos.29716/2025 etc., batch vide order dated 25.07.2025 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.
>
> 29. In the result, these writ petitions are allowed to the extent as stated above. No cost. Consequently, the connected miscellaneous petitions are also closed.

4. In the light of the aforesaid order, this Writ Petition stands allowed on the same lines. No costs. Consequently, connected Miscellaneous Petitions are closed.

07.08.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

The Additional Director,
Directorate General Of GST Intelligence (DGGI)
Chennai Zonal Unit, No.16th BSNL Building Tower-II,
5th & 8th Floors, Greams Road,
Chennai-600 006.

KRISHNAN RAMASAMY.J.,

arr

W.P.No.29631 of 2025

07.08.2025