IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.30618 of 2025
and
WMP Nos. 34312 and 34314 of 2025

Sudha Security Protection Force Private Limited
Rep. by its Managing Director,
No. 3/53, Mettu Street, IT Highway,
Rajiv Gandhi Road, Kazhipattur,
Chennai, Tamil Nadu, 603103.
GSTIN: 33AARCS3961J1ZV

...Petitioner

Vs.

1. The Deputy Director
Directorate general of GST
Intelligence (DGGI), No. 16 Greams
Road, BSNL Building, Tower IL, 5th
and 8th Floor, Chennai- 600006.

2.The Assistant Commissioner of GST and Central Excise
Tambaram Division, Plot No.40,
Ranga Colony, Rajakilpakkam,
Chennai – 600073.

3.The Deputy Commissioner
Chengalpattu Zone
26, Second Floor, Abhirami
Complex Mahalakshmi Naga,
Kanchipuram Main Road
Thimmavaram, TN 603 103.

...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 respondent in impugned Order in Original No-36/2025-AC/DC dated 04/02/2025 bearing reference number DIN: 20250259XL000000A6DE passed by the 2nd Respondent and consequently quash the same.

For Petitioner	:	Mr.V.Veeraraghavan
For Respondents	:	Mr.Rajnish Pathiyil (R1 and R2) Senior Panel Counsel Ms.P.Selvi (R3) Government Advocate (Taxes)

<u>ORDER</u>

Mr.Rajnish Pathiyil, learned Senior Panel Counsel takes notice on behalf of the respondents 1 and 2. Ms.P.Selvi, learned Government Advocate (Taxes) takes notice on behalf of the 3rd 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

04.02.2025 passed by the 2nd respondent and to quash the same.

3. At the threshold, learned counsel appearing for the petitioner would submit that the issue involved in this Writ Petition, which pertains to bunching of show cause notice is no longer *res integra*, as it has already been decided by this Court in a batch of Writ Petitions,in W.P.Nos.29716 of 2025 etc., batch dated 21.07.2025. Therefore, the learned counsel prays that the benefit of the said order dated 21.07.2025, may extended to the petitioner herein as well.

4. The learned counsel appearing for the respondents also fairly conceded that the issue involved in this Writ Petition is covered by the decision relied on by the petitioner.

5. Considering the fact that the legal issue involved in this Writ Petition has already been dealt with by this Court in a batch of Writ Petitions, viz., in W.P.Nos.29716/2025 etc., batch dated 21.07.2025, this Court is inclined to dispose of the present Writ Petition on the same lines.

For better appreciation, the operative portion of the said decision is as follows:-

> "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."

6. Thus, following the aforesaid decision, the present Writ Petition is also disposed of on the same lines. It is made clear that in the event, if there are any other issues other than bunching of show cause notice, it is open to the Department to issue independent show cause notice in accordance with law.

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

18.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

arr

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