



W.P.No.31411 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31411 of 2025
& W.M.P.Nos.35147 & 35149 of 2025

Atlas Chiropractic And Wellness Pvt Limited
No. 9-6, 2nd Floor, Raja Krishnan Street,
Teynampet, Chennai - 600018.
Through Its Authorised Representative
Mr. Prathap Raju Addageethala - Director

... Petitioner

Vs.

1. Union Of India
Represented Herein By The Secretary,
Department Of Revenue, Ministry Of Finance,
Government Of India, North Block,
New Delhi-11000

2. State of Tamil Nadu
Through the Secretary Ministry of Finance,
Department of Revenue, Fort St. George,
Chennai - 600 009.

3. The Additional Director
DGGI of GST Intelligence South
Sub National Unit, No. C-3, C-Wing,
II Floor, Rajaji Bhavan, Besant Nagar,
Chennai- 600090.



W.P.No.31411 of 2025

WEB COPY

4. The Senior Intelligence Officer
Directorate General of GST Intelligence,
C-3, C Wing, II Floor, Rajaji Salai,
Besant Nagar, Chennai-600090.

5. The Additional Commissioner of Central GST and Excise
Bengaluru East Commissionerate,
TTMC - BMTC Bus Stand Complex, HAL,
Airport Road, Domluru, Bengaluru - 560071

6. The Joint Commissioner of Central GST and Excise
Bengaluru East Commissionerate,
TTMC - BMTC Bus Stand Complex, HAL,
Airport Road, Domluru, Bengaluru - 560071

7. The Commissioner of Central Goods and Services Tax,
Bengaluru (East), TTMC BMTC Bus Stand Complex,
Hal, Airport Road, Domluru, Bengaluru- 560071.

8. The Principal Commissioner of Central
Goods and Services Tax
Hyderabad, GST Bhawan,
Lal Bahadur Stadium Road,
Basheerbagh, Hyderabad- 500004.

... Respondents

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 proceedings initiated vide Show Cause Notice bearing
SCN No. 12/2025 dated 25.06.2025 issued by the Respondent No. 3 and
to quash the same as illegal



W.P.No.31411 of 2025

WEB COPY

For Petitioner : Mr.Bharat Raichandani
& Mr.Udaya Surya H

For Respondent : Ms.Revathi Manivannan, Sr.St.counsel
for R1, 5, 6, 7 & 8
Mr.Rajnish Pathiyil, SPC for R3&4
Mr.C.Harsha Raj, SGP for R2

ORDER

This writ petition has been filed challenging the impugned show cause notices dated 25.06.2025 issued by the respondent.

2. When this writ petition was taken up for hearing, the learned counsel for the petitioner and the respective learned counsel appearing 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.

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



W.P.No.31411 of 2025

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

WEB COPY follows:

“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.

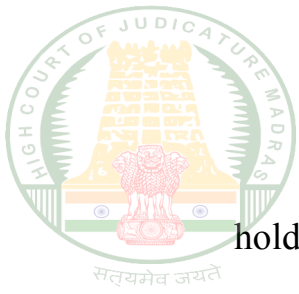
(ii) If show cause notice is issued before the filing of annual returns, the same can be issued based on the filing of monthly returns;

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

4. 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



W.P.No.31411 of 2025

WEB COPY

holds that in this case, without any jurisdiction, the impugned show cause notice came to be issued for more than one financial year, 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 show cause notice dated 25.06.2025 is quashed.

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

7. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petitions are also closed.

22.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa



W.P.No.31411 of 2025

WEB COPY

To

1. Union Of India
Represented Herein By The Secretary,
Department Of Revenue, Ministry Of Finance,
Government Of India, North Block,
New Delhi-11000
2. State of Tamil Nadu
Through the Secretary Ministry of Finance,
Department of Revenue, Fort St. George,
Chennai - 600 009.
3. The Additional Director
DGGI of GST Intelligence South
Sub National Unit, No. C-3, C-Wing,
II Floor, Rajaji Bhavan, Besant Nagar,
Chennai- 600090.
4. The Senior Intelligence Officer
Directorate General of GST Intelligence,
C-3, C Wing, II Floor, Rajaji Salai,
Besant Nagar, Chennai-600090.
5. The Additional Commissioner of Central GST and Excise
Bengaluru East Commissionerate,
TTMC - BMTC Bus Stand Complex, HAL,
Airport Road, Domluru, Bengaluru - 560071
6. The Joint Commissioner of Central GST and Excise
Bengaluru East Commissionerate,
TTMC - BMTC Bus Stand Complex, HAL,
Airport Road, Domluru, Bengaluru - 560071



W.P.No.31411 of 2025

WEB COPY

7. The Commissioner of Central Goods and Services Tax,
Bengaluru (East), TTMC BMTC Bus Stand Complex,
Hal, Airport Road, Domluru, Bengaluru- 560071.

8. The Principal Commissioner of Central
Goods and Services Tax
Hyderabad, GST Bhawan,
Lal Bahadur Stadium Road,
Basheerbagh, Hyderabad- 500004.



WEB COPY



W.P.No.31411 of 2025

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.31411 of 2025
& W.M.P.Nos.35147 & 35149 of 2025

22.08.2025