IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32164 of 2025
& W.M.P.Nos.36055 & 36057 of 2025

D.Manuel Anand

... Petitioner

Vs.

1. Joint Commissioner
O/o. The commissioner of CGST and Central
Excise, No. 26/1 Mahatma Gandhi Road,
Chennai 34

2. The Assistant Commissioner
Kilpauk Assessment circle,
No.1 PAPJM, Annexure Building,
3rd Floor, Greams Road, Chennai - 600 006

3. SERVOCRAFT HR SOLUTIONS Pvt Ltd
Rep. by the Managing Director, Mr. Stephen Prabhudoss ,
11A, 2nd Street, Udaiyar Garden,
Madhavaram Post, Thiruvallur - 600 060

4. B.Dhanaraj
Interim Administrator of the 3rd respondent,
M/s.Servocraft HR Solutions Pvt. Ltd.,
Law office of B.Dhanaraj,
No. 9, 1st Floor, Tarapore Tower,
No. 826, Annasalai, Chennai - 600 002

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records of the 1st respondent dated 3.02.2025 in Order in Original No. 77/ 2025 CH.N (JC) (GST) for the A.Ys 2017- 18 to 2020- 21 and quash the same

For Petitioner	:	Ms.Ramya Muralikumaran For M/s.Mcgan Law Firm
For Respondent	:	Mr.R.P.Pragadish Senior Standing Counsel Mr.T.Nalinidhar Junior Panel Counsel For R1 Mr.C.Harsharaj Spl. Govt. Pleader (taxes) For R2

ORDER

This writ petition has been filed challenging the impugned order dated 03.02.2025 passed by the 1st respondent.

2. When this writ petition was taken up for hearing, the learned counsel for the petitioner and the learned counsel for the respondent would submit that the issue involved in the present petition is with regard to the bunching of show cause notice/orders, i.e., issuance of single show cause notice/orders 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 in W.P.Nos.29716 of 2024, etc., batch, wherein it has been held as 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 holds that in this case, without any jurisdiction, the impugned order came to be passed for more than one financial year, i.e., for the AY 2017-2018 to 2020-2021, which is impermissible in law and hence, the same is liable to be quashed.

5. Accordingly, this Court passes the following order:

(i) The impugned assessment order dated 03.02.2025 are quashed.

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

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

28.08.2025

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

To

1. Joint Commissioner
O/o. The commissioner of CGST and Central
Excise, No. 26/1 Mahatma Gandhi Road,
Chennai 34

2. The Assistant Commissioner
Kilpauk Assessment circle,
No.1 PAPJM, Annexure Building,
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KRISHNAN RAMASAMY.J.,

nsa

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