IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED :26.08.2025
Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.32598 of 2025
and
W.M.P.Nos.36532 & 36533 of 2025

P.MURUGESAN ..Petitioner

Vs.

The Additional Commissioner (Central Tax)
GST Bhawan No.1 Foulkes Compound
Anaimedu Salem-636 001, Salem – 636 001. ...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 records from the files of the respondent herein in GSTIN/33AJWPM5530G1Z0 in FORM GST DRC-07 with Reference No.ZD330225051818E dated 05.02.2025 along with order in original Order-In-Original Sl.No.13/2025- GST (ADC) bearing DIN-20250159XP0000555BD7 dated 31.01.2025 and quash the same.

For Petitioner : Mr.N.Chandirasekar
For Respondent : Mr.J.Vasu
Junior Panel Counsel

Order

Heard Mr.N.Chandirasekar learned counsel appearing for the petitioner and Mr.J.Vasu, learned Junior Panel Counsel, who 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 order passed by the respondent dated 05.02.2025 along with order in original Order-In-Original dated 31.01.2025 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.

p **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 respondent-Department to issue independent show cause notice, in accordance with law subject to limitation as on the date of issuance of bunching of show cause notice, within a period of ***four weeks*** from the date of receipt of a copy of this order.

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

26.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

The Additional Commissioner (Central Tax)
GST Bhawan No.1 Foulkes Compound
Anaimedu Salem-636 001, Salem – 636 001.

Krishnan Ramasamy,J.,

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W.P.No.32598 of 2025

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