IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32793 of 2025
& W.M.P.Nos.36726 & 36727 of 2025

SVD Infracon Limited
Represented by its Managing Director
Mr. A. Sekhar Old No. 132, New No. 241,
Peters Road Gopalapuram, Chennai 86

... Petitioner

Vs.

Additional Commissioner of CGST
and Central Excise, Chennai north
Commissionerate,Office of the Principal
Commissioner of CGST and Central Excise,
No. 26/1 Mahatma Gandhi Road, Chennai 34

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the Respondent in Order-in-Original No. 161/2024-GST CH.N (ADC) passed under Section 74 of the CGST Act, 2017 for the financial period 2017-2018 to 2022-2023 dated 13.12.2024 passed by the Respondent and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the

Petitioner in accordance with law

For Petitioner : Mr.Raghav Rajeev Menon

For Respondent : Mr.R.P.Pragadish
Senior Standing Counsel
Mr.T.Nalinidhar
Junior Panel Counsel

ORDER

This writ petition has been filed challenging the impugned order dated 13.12.2024 passed by the 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 2022-2023, 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 13.12.2024 is 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

Additional Commissioner of CGST
and Central Excise, Chennai north
Commissionerate,Office of the Principal
Commissioner of CGST and Central Excise,
No. 26/1 Mahatma Gandhi Road, Chennai 34

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.32793 of 2025
& W.M.P.Nos.36726 & 36727 of 2025

28.08.2025