IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32797 of 2025
& W.M.P.Nos.36732 & 36733 of 2025

Keerthi Enterprises
Represented by its Proprietor
Mr.Kannan Baranidharan
No. 22 /A, 23/A, No. 5, III Main Road,
Ganapthipuram, Srinivasapuram,
Near Royal Ladies Hostel
Guduvanchery 603202

... Petitioner

Vs.

The Additional Commissioner
Office of the Commissioner of GST and
Central Excise Chennai South
Commissionerate No.692,
M.H.U, Complex, Nandanam,
Chennai- 35.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for records from the file of the Respondent in impugned bunching of Common Order-in-Original No.38/2024 (DGGI) in DIN-20241159TL0000162781 dated 21.11.2024, issued for the tax periods 2017-18, 2018-19, and 2019-20, and consequential common Form GST DRC-07-Summary of Order in Reference No. ZD331124300915T dated 29.11.2024 (F.Y.2017-18), Form GST DRC-07 Summary of Order in Reference No. ZD330125285713G dated 30.01.2025 (F.Y. 2017-18), and Form GST DRC-07 Summary of Order in Reference No. ZD330125285753C dated 30.01.2025 (F.Y.2018-19), and quash the same as impermissible in law, illegal, without jurisdiction and violative of principles of natural justice

For Petitioner	:	Mr.P.Arumugam For Mr.J.Pooventhera Rajan
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 21.11.2024 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 2019-2020, 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

21.11.2024 and all the other consequential orders are quashed.

(ii) The respondents are 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

The Additional Commissioner
Office of the Commissioner of GST and
Central Excise Chennai South
Commissionerate No.692,
M.H.U, Complex, Nandanam,
Chennai- 35.

KRISHNAN RAMASAMY.J.,

nsa

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