IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No. 32964 of 2025
and
W.M.P.Nos. 36965 & 36967 of 2025

M/s.Aahvishkaar Training Services Pvt. Ltd.,
Rep. By its Director R.Dinesh Kumar,
DP 110, F19, Second Phase, Industrial Estate,
Ambattur, Chennai – 600 058. ...Petitioner

Vs.

1.The Joint Director,
DGGI, Chennai Zonal Unit,
5th & 8th Floor, BSNL Building,
Greams Road, Chennai – 600 006.

2.The Joint / Additional Commissioner of Central Tax
& Central Excise,
O/o. Principal Commissioner of GST & Central Excise,
Chennai North Commissionerate,
GST Bhawan, No.26,
Uthamar Gandhi Road,
Nungambakkam, Chennai – 600 034. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent in Show Cause Notice No.30/2025 dated 27.06.2025 and the consequential Form DRC-01 notice in Ref No.ZD330625313566E dated 27.06.2025 and quash the same.

For Petitioner : Mrs.Hema Muralikrishnan

For Respondents : Mr.Rajnish Pathiyil
Senior Panel Counsel for R1
Mr.Su.Srinivasan
Senior Panel Counsel
and Mr.T.Nalinidhar
Junior Panel Counsel for R2

Order

Mr.Rajnish Pathiyil, learned Senior Panel Counsel takes notice on behalf of the 1st respondent. Mr.Su.Srinivasan, learned Senior Panel Counsel and Mr.T.Nalinidhar, learned Junior Panel Counsel takes notice on behalf of the 2nd respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in these Writ Petition is to the order dated 27.06.2025 issued by the 1st respondent 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.

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 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.

29.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

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Greams Road, Chennai – 600 006.

2.The Joint / Additional Commissioner of Central Tax
& Central Excise,
O/o. Principal Commissioner of GST & Central Excise,
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Krishnan Ramasamy,J.,

KKN

W.P.No. 32964 of 2025

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