IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.08.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.32856 and 32859 of 2025
and
WMP Nos. 36798,36799,36802 and 36803 of 2025

M/s. Dhinakaran Iron and Steel Industries
India Private Limited,
Represented by Authorised Signatory,
No. 5, Sankaralinganar street,
Aranmanaithottam Maniakaram Palayam,
Coimbatore, Tamil Nadu-641 006.
GSTIN : 33AAJCD69CIZO.

...Petitioner in both W.P.'s

Vs.

1. Joint Director,
Directorate of General of GST Intellignce,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street, Ukkadam,
Coimbatore 641 001.

2.The Additional Commissioner of
CGST and Central Excise,
Office of the Principal Commissioner
of Goods and Service Tax and Central
Excise, 6/7 A.T.D Street,
Race Course Road,
Coimbatore – 641018.

...Respondents in both W.P.'s

Prayer in both W.P.'s : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the 1st respondent in issuing the impugned show cause notice bearing No. 88/2025-GST dated 21.08.2025 and quash the same as it is in contravention of the provisions of the GST Act and articles 19(1)(g) and 265 of the constitution.

For Petitioner (in both W.P.'s)	:	Mr.Abdul Saleem for M/s.AAV Partners
For Respondents (in both W.P.'s)	:	Mr.Rajnish Pathiyil Senior Panel Counsel (R1) Mr.R.Pragadish Senior Standing Counsel and Mr.T.Nalinidhar Junior Panel Counsel (R2)

COMMON ORDER

Since the issue involved and relief sought for in both these writ petitions are one and the same, they are taken up together and disposed of by a common order.

2. Mr.Rajnish Pathiyil, learned Senior Panel Counsel takes notice on behalf of the 1st respondent. Mr.R.Pragadish, 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.

3. The challenge in these Writ Petition is to the order dated 04.02.2025 passed by the 2nd respondent and to quash the same.

4. At the threshold, learned counsel appearing for the petitioner would submit that the issue involved in these Writ Petitions, 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.

5. 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.

6. 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."

7. Thus, following the aforesaid decision, the present Writ Petitions are 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.

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

28.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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