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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 33523, 33529 & 33533 OF 2025,
and
WMP. Nos.37665, 37667, 37671, 37674, 37680 , 37681 OF 2025

HAMDAAN and CO.,
Represented by its Proprietor Mr Sathgudh Mushtaque Ali Ahmed No.46/A, NA, Coromandel Town, Ambattur, Chennai 600098

..Petitioner(s)

Vs

THE ASSISTANT COMMISSIONER OF CGST and CENTRAL EXCISE Ambattur DivlsionAmbattur II Range Chennai North commissionerate R -40/A-1, TNHB Building, 100 Feet Road, Moggapair (East) Chennai 600 037

..Respondent(s)

WP No. 33529 of 2025

Royal Steel Traders
Represented by Proprietor Mr Syed Ahamed Ibrahim No.46, Coromandel Town, Ambattur Estate, Tiruvallur - 600 098

..Petitioner(s)

Vs

The Joint Commissioner
Range Ill Ambattur Division, Chennai North Commissionerate office of the Principal commissioner of CGST and Central Excise No 26/1 Mahatma Gandhi Road, Chennai 600 034

.Respondent

WP No. 33533 of 2025

Al Madhina Steel TradersRepresented by

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Proprietor Mr Peersaly Mohamed Yousaf No.25/ 3,
SIDC0 Industrial Estate, Ambattur Chennai -600
098.

..Petitioner(s)

Vs

The Joint Commissioner
Range Ill Ambattur Division, Chennai North
Commissionerate office of the Principal
commissioner of CGST and Central Excise
No.26/1 Mahatma Gandhi Road, Chennai 600 034

..Respondent(s)

PRAYER IN WP.No.33523/2025: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for records from the rile of the Respondent in impugned bunching of Common Show Cause Notice No.14/2022 GST(DC) dated 23.07.2022 and the consequential impugned bunching of Common Order-in- Original No.08/2024-25 (GST-AC) in Document Identification Number (DIN) No. 20250159TK0000222122 dated 06.01.2025, issued for the ten periods 2017-18 to 2020-21 (i.e., July 2017 to March 2021) and impugned Common Form GST DRC-07 Summary of the Order in Reference No.ZD3302250375998 F.Y.2017-18 dated 04.02.2025 and quash the same as impermissible in law, illegal, without jurisdiction and contrary to the orders passed by this Honble Court in W.P.No.29716 of 2024 and batch dated 21.07.2025 and W.P.No.17239 of 2025 dated 21.07.2025.

PRAYER IN WP.No.33529/2025: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for records from the file of the Respondent in impugned bunching of Common Show Cause Notice No. 691/2024-25 GST ADC(HPU) dated 02.08.2024 and

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the consequential bunching of impugned Common Order-in-Original No.21/2025-GST CH.N (JC) in DIN No.20250159TK0000874lE0 dated 21.01.2025, issued for the tax periods 2017-18 to 2022-23 (i.e., July 2017 to March 2023) and Common Form GST DRC-07 Summary of the Order in Reference No.ZD3302250115824P dated 03.02.2025 (F.Y.2017-18) and quash the same as impermissible in law, illegal, without jurisdiction and contrary to the orders passed by this Honble Court in W.P.No.29716 of 2024 and batch dated 21.07.2025 and W.P.No.29716 of 2025 dated 21.07.2025.

PRAYER IN WP.No.33533/2025: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for records from the file of the Respondent in impugned bunching of Common Show Cause Notice No. 692/2024-25 GST ADC(HPU) dated 02.08.2024 and the consequential bunching of impugned Common Order-in-Original No.24/2025-GST CH.N (JC) in DIN No.20250159TKOO0000C193 dated 21.01.2025, issued for the tax periods 2017-18 to 2022-23 (i.e., July 2017 to March 2023) and Common Form GST DRC-07 Summary of the Order in Reference No.ZD330225015375S dated 03.02.2025 (F.Y.2017-18) and quash the same as impermissible in law, illegal, without jurisdiction and contrary to the orders passed by this Honble Court in W.P.No.29716 of 2024 and batch dated 21.07.2025 and W.P.No.17239 of 2025 dated 21.07.2025

For Petitioners in all cases : M/s. AM. Bharathi

For Respondents in all cases: Mr.K.S.Ramaswamy, Senior Standing Counsel

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COMMON ORDER

Mr.K.S.Ramaswamy, learned Senior Standing Counsel takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the stage of admission with the consent of the learned counsel for the Petitioners and the learned Senior Standing Counsel for the Respondents.

3. In these Writ Petitions, the Petitioners have challenged the Show Cause Notices and the consequential impugned orders-in-original as tabulated below:-

Sl. No.	Writ Petition No.	Tax Period	Show Cause Notice date	Order-in-Original
1.	33523/2025	2017-18 to 2020-21	23.07.2022	06.01.2025
2.	33529/2025	2017-18 to 2022-23	02.08.2024	21.01.2025
3.	33533/2025	2017-18 to 2022-23	02.08.2024	21.01.2025

4. The challenge to the impugned proceedings is the Petitioner's reply dated 30.08.2022 sent by RPAD has not been considered in the order dated 06.01.2025 impugned in W.P.No.33523 of 2025.

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5. That apart, it is submitted that there was no scope for clubbing demand relating to multiple tax periods, in terms of the law settled by this Court in **Smt.R.Ashaaraja and others** Vs. **The Senior Intelligence Officer and others** in **W.P.Nos.29716 of 2024 etc., batch** vide order dated **21.07.2025.**

6. The stand of this Court in the said case has now been stayed by the Division Bench of this Court recently in **W.A.No.3448 of 2025** vide order dated **12.11.2025.**

7. In fact, contra view has also been taken by the Division Bench of the Bombay High Court in **Riocare India Private Limited** Vs. **Assistant Commissioner, CGST and Central Excise** wherein in Paragraph No.3, it has been ordered as under:-

> *3. At least prima facie we are not impressed with this argument. There is nothing in Section 74 and more particularly 74(1) which would prohibit the Authority from issuing a notice calling upon the assessee to pay tax that has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised, by reason of fraud, or any wilful misstatement or suppression of facts to evade tax. At least prima facie, a notice under Section 74(1) can be issued for any period provided said notice is given at least 6 months prior to the time limit specified in sub-section (10) of Section 74 for issuance of the order.*

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8. Considering the fact that the Order-in-Original dated 06.01.2025 impugned in W.P.No.33523 of 2025 has been passed without considering the reply of the Petitioner dated 30.08.2022, the case is liable to be remitted back to the concerned Respondent to pass a fresh order on merits.

9. The Petitioner in W.P.No.33523 of 2025 has approached this Court on 25.08.2025, almost 7 months after the impugned Order dated 06.01.2025.

10. The limitation for filing the appeal against the orders both dated 21.01.2025 impugned in W.P.Nos.33529 and 33533 of 2025 have also expired.

11. Therefore, to balance the interest of the Petitioners and the Respondent, the cases are remitted back to the concerned Respondent to re-do the exercise, after taking note of the Petitioner's reply dated 30.08.2022 and any other reply that may have been filed by the Petitioners, subject to Petitioners depositing the disputed tax as tabulated below within the period of 30 days from the date of receipt of a copy of this order.

Sl.No.	**W.P.No**	**Pre-deposit**
1.	33523/2025	10%
2.	33529/2025	25%
3.	33533/2025	25%

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12. Within such time, the Petitioners shall also file a reply to the respective Show Cause Notices, if any, together with requisite documents to substantiate the case by treating the respective impugned Orders as an addendum to the Show Cause Notices.

13. In case the Petitioners complies with the above stipulations, the concerned Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioners complying with the above stipulations, the attachment of the bank account of the Petitioners if any, shall also stand automatically vacated.

14. It is made clear that bank attachment shall be lifted subject to the Petitioners pre-depositing the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

15. In case the Petitioners fails to comply with any of the stipulations, the concerned Respondent is at liberty to proceed against the Petitioners to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

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16. Needless to state, before passing any such order, the concerned Respondent shall give due notice to the Petitioners.

17. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

Index: Yes/No **11-12-2025**
Speaking/Non-speaking order
Neutral Citation: Yes/No

gv

To
1. THE ASSISTANT COMMISSIONER OF CGST and CENTRAL EXCISE
Ambattur DivlsionAmbattur II Range Chennai North commissionerate R
-40/A-1, TNHB Building, 100 Feet Road, Moggapair (East) Chennai 600 037

2. The Joint Commissioner
Range Ill Ambattur Division, Chennai North Commissionerate office of the Principal commissioner of CGST and Central Excise No 26/1 Mahatma Gandhi Road, Chennai 600 034

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C.SARAVANAN J.

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