



W.P.(MD)Nos.6523 and 6866 to 6871 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)Nos.6523 and 6866 to 6871 of 2025

and

W.M.P.(MD)Nos.4793, 5145, 5148, 5151, 5220, 5192 and 5218 of 2025

Tvl. Mahalakshmi Traders,
1/4715/6, Mallanginar Road,
Virudhunagar,
Tamil Nadu – 626001,
Represented by Shri Gunasekara Pandian Partner. ... Petitioner in all the W.Ps.

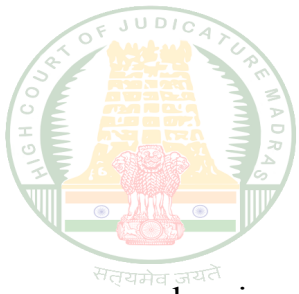
-vs-

1.The State Tax Officer (Review),
Office of the Joint Commission (ST) Intelligence,
Virudhunagar (Intelligence),
Virudhunagar - 626 001.

2.The Joint Commissioner (ST)
Virudhunagar (Intelligence),
Virudhunagar – 626001.

... Respondents in all the W.Ps.

/PRAYER IN W.P.(MD)No.6523 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records connected show cause notice DRC 01 in reference GSTIN 33AAGFM7034E1ZL/2019-20, dated 04.02.2025, issued by the first respondent



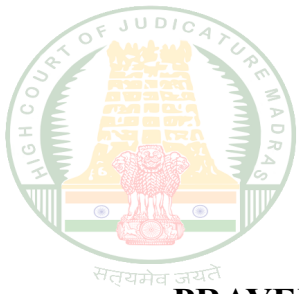
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herein and to quash the same for having been issued without jurisdiction and without authority of law and also contrary to the judgment of this Court.

PRAYER IN W.P.(MD)No.6866 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records connected show cause notice DRC 01 in reference GSTIN 33AAGFM7034E1ZL/2018-19, dated 04.02.2025, issued by the first respondent herein and to quash the same for having been issued without jurisdiction and without authority of law and also contrary to the judgment of this Court.

PRAYER IN W.P.(MD)No.6867 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records connected show cause notice DRC 01 in reference GSTIN 33AAGFM7034E1ZL/2020-21, dated 04.02.2025, issued by the first respondent herein and to quash the same for having been issued without jurisdiction and without authority of law and also contrary to the judgment of this Court.

PRAYER IN W.P.(MD)No.6868 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records connected show cause notice DRC 01 in reference GSTIN 33AAGFM7034E1ZL/2021-22, dated 04.02.2025, issued by the first respondent herein and to quash the same for having been issued without jurisdiction and without authority of law and also contrary to the judgment of this Court.



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PRAYER IN W.P.(MD)No.6869 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records connected show cause notice DRC 01 in reference GSTIN 33AAGFM7034E1ZL/2022-23, dated 04.02.2025, issued by the first respondent herein and to quash the same for having been issued without jurisdiction and without authority of law and also contrary to the judgment of this Court.

PRAYER IN W.P.(MD)No.6870 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records connected show cause notice DRC 01 in reference GSTIN 33AAGFM7034E1ZL/2023-24, dated 04.02.2025, issued by the first respondent herein and to quash the same for having been issued without jurisdiction and without authority of law and also contrary to the judgment of this Court.

PRAYER IN W.P.(MD)No.6871 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records connected show cause notice DRC 01 in reference GSTIN 33AAGFM7034E1ZL/2024-25, dated 04.02.2025, issued by the first respondent herein and to quash the same for having been issued without jurisdiction and without authority of law and also contrary to the judgment of this Court.

For Petitioner in all the W.Ps. : Mr.N.Viswanathan

For Respondents in all the W.Ps. : Mr.J.K.Jayaselan
Government Advocate



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COMMON ORDER

These Writ Petitions have been filed challenging the show cause notices dated 04.02.2025, issued by the first respondent for the Assessment Years 2018-2019 to 2024-2025.

2. The petitioner submits that the provisions of Section 6 of the GST Act were inserted solely to enable the State and Central Agencies to exercise jurisdiction in cases involving intelligence-based enforcement, particularly, when there is a possibility of multiple taxpayers operating under the control of both Central and State Administrative Authorities. These provisions, however, were not intended to carry out routine verifications of the books of a taxpayer, who does not fall under the administrative control of the concerned tax authority. The indiscriminate exercise of jurisdiction in such cases, would only result in chaos and confusion, which is undesirable for the smooth functioning of tax administration.

3. The petitioner further submits that despite bringing the above legal position to the attention of the first respondent through their letters dated 01.07.2024, 26.12.2024 and 01.01.2025, the first respondent proceeded to issue

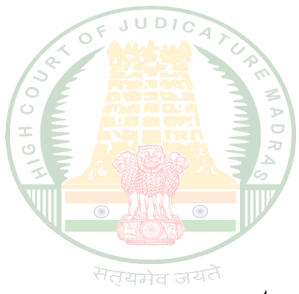


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the impugned notices in Form DRC 01, dated 04.02.2025, for each of the tax periods involved from 2018-2025 (up to June 2024) across seven tax periods. This was done despite the fact that similar show-cause notices had already been issued by the Central Tax Authorities for the tax periods 2019-2023 (covering four tax years), involving identical issues. As a result, the petitioner has been subjected to multiple authorities on the same issue, which leads to unnecessary confusion and duplication of efforts. Therefore, the petitioner is constrained to file these writ petitions seeking indulgence of this Court to redress their grievances.

4. The learned Government Advocate appearing for the respondents submits that the petitioner's challenge to the show cause notices is not maintainable in law. The process of issuing show cause notices is an essential step in the legal procedure and it provides the petitioner with an opportunity to be heard and to make submissions in defense.

5. The learned Government Advocate further submits that there is no legal bar for the petitioner to give reply to the show cause notices. The petitioner has an



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opportunity to defend themselves, provide necessary explanations and rectify discrepancies, if any arise. The respondent authorities have not yet taken any final decision and it is premature for the petitioner to challenge the notices at this stage. The principles of procedural fairness and natural justice are being followed, ensuring that the petitioner has the opportunity to respond adequately. Therefore, the learned Government Advocate prays that the Writ Petitions be dismissed, as the petitioner's challenge is not warranted at this stage and the proper course of action would be for the petitioner to respond to the show cause notices before any adverse action is taken.

6. Heard both sides.

7. Considering the above submissions, this Court is of the considered view that a writ court may entertain a challenge to a show cause notice if the issuing authority lacks jurisdiction or if the notice is issued in excess of jurisdiction. In the present cases, the challenge to the show cause notices is premature, as the notice is merely a preliminary step in an investigation or disciplinary process and the petitioner has the opportunity to respond and present their case.



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8. The petitioner fails to demonstrate that the show cause notices are issued without jurisdiction or that they violate the principles of natural justice. The petitioner will not be prejudiced, if a reply is sent to the show cause notices, stating their objections and raising whatever contentions they have raised in these writ petitions. However, the petitioner has approached this Court prematurely, before sending any reply. The petitioner's interests will be protected in case, if any adverse order is passed against them pursuant to the impugned show cause notices for a particular period, until the petitioner is able to challenge the same in accordance with the law. Except for this direction, the challenge to the impugned show cause notices, is unsustainable.

9. Accordingly, these writ petitions stand dismissed. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No

Index : Yes / No

To:-

14.03.2025

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VIVEK KUMAR SINGH, J.

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Common order
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