BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.28676 of 2025
and
W.M.P.(MD)Nos.22264 & 22285 of 2025

M/s.Green Star Fertilizers Limited,
Represented by its Senior Manager-Finance,
Ms.C.Vanitha,
No.35, Spic Nagar,
Muthiahpuram, Tuticorin-628 005. ... Petitioner

Vs.

1.The Commissioner (Appeals),
Office of the Commissioner of GST and Central Excise (Appeals),
Coimbatore Circuit Office at Madurai,
No.4, Lalbahadursasthri Road, GST Bhawan,
Bibikulam,
Madurai-625 002.

2.The Additional Commissioner,
Office of the Additional Commissioner of GST and Central Excise,
No.7, Tractor Road,
N.G.O “A” Colony,
Tirunelveli-627 007. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned order passed by the 1st respondent in Order-in-Appeal No. 01/2025-MDU-GST-APP-COM, dated 31.01.2025 and to quash the same as arbitrary, and further direct the respondents to rehear the Appeal filed by the petitioner and pass order on merits in accordance with law.

For Petitioner : Mr.M.N.Bharathi

For Respondents : Mr.R.Gowri Shankar
Additional Government Pleader

ORDER

Heard both sides.

2. The order impugned in the writ petition is vulnerable on the ground of bunching. A mere look at the show cause notice as well as the impugned order would show that in a single proceeding, the period from duly 2017 to March 2021 has been covered. In other words, as many as four assessment years have been dealt with in a single show cause notice / single assessment. The Hon'ble Madras High Court has held in more than one decision that such bunching is impermissible. The decision reported in ***2025 (7) TMI 1402 (R.Ashaarajaa Vs. The Senior Intelligence Officer)*** is also brought to my notice. Paragraph No.28 of the said order reads 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, https://www.mhc.tn.gov.in/judis (Uploaded on: 22/07/2025 12:59:55 pm) W.P.No.29716 of 2024, etc., batch 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."

3. The aforesaid ratio is clearly applicable to the case on hand. The impugned order stands quashed. The matter is remitted to the file of the second respondent to issue separate show cause notice and pass final order in accordance with law. The Writ Petition is allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

13.10.2025

Index : Yes / No
Internet : Yes/ No
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To
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G.R.SWAMINATHAN, J.

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