BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.01.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.698 of 2026
& W.M.P(MD)No.774 of 2026

Tvl.Shot X Retail Private Limited
Represented by its Director M. Surya
GSTIN 33AAKCM0117B2Z6
58, Old Dindigul Road, Karur - 639001

... Petitioner

Vs.

The State Tax Officer (ST)
Karur 1 Assessment Circle,
Commercial Taxes Buildings,
Karur -639001.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the file of the respondent in GSTIN 33AAKCM0117B2Z6 /2022-23 to 2025-26 dated 15.12.2025 for the assessment year 2022-23 to 2025-26 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, non-application of mind, illegal, arbitrary, wholly without jurisdiction

For Petitioner : Mr.Sudalai Muthu N

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging impugned order dated 15.12.2025 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that the issue involved in the present petition is with regard to the bunching of show cause notice/orders, i.e., issuance of single show cause notice/orders for four financial years, viz., 2022-23 to 2025-26.

5. Further, he would submit that the aforesaid issue has already been decided by this Court vide common order dated 21.07.2025 passed in W.P.Nos.29716 of 2024, etc., batch, wherein it has been held as follows:

> *"28. (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. He would also submit that the provisions of Sections 73 & 74 of the GST Act stood omitted with effect from 01.04.2024 and only the provisions of Section 74A of the GST Act will apply for the financial years 2024-2025 onwards. However, without considering the same, in the present case, for the FYs 2024-25 & 2025-26, the respondent had issued the show cause notice under Section 73 of the GST Act and subsequently, passed the impugned assessment order without any jurisdiction. Hence, he requests this Court to set aside the impugned order passed by the respondent on this aspect also.

7. In reply, the learned Additional Government Pleader had fairly confirmed all the submissions made by the respondent and requests this Court to pass appropriate orders.

8. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondents and also perused the entire materials available on record.

9. In the case on hand, it is very clear that the impugned order came to be passed for more than one financial year, i.e., 2022-23 to 2025-26. When such being the case, by following the aforesaid order dated 21.07.2025 passed in W.P.Nos.29716 of 2024, etc., batch, this Court holds that in this case, the impugned order was passed by the respondent without any jurisdiction, which is impermissible in law and hence, the same is liable to be quashed.

10. Yet another aspect raised by the petitioner is with regard to the issuance of notice under Section 73 of the GST Act for the Financial Years 2024-25 & 2025-26. As rightly contended by the petitioner, the provisions of Sections 73 & 74 of the GST Act stood omitted with effect from 01.04.2024 and only the provisions of Section 74A of the GST Act will apply from the financial years 2024-2025 onwards. Hence, it is clear that the impugned order came to be passed by the respondent in total

non-application of mind. In such view of the matter, this Court is inclined to quash the impugned order passed by the respondent on this aspect also.

11. In view of the above, this Court passes the following order:

(i) The impugned assessment order dated 15.12.2025 and all the other consequential orders are quashed.

(ii) Further, the show cause notice dated 27.10.2025 is set aside and the respondents are granted liberty to initiate separate proceedings, against the petitioner, for each financial year.

12. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petition is also closed.

19.01.2026

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

The State Tax Officer (ST)
Karur 1 Assessment Circle,
Commercial Taxes Buildings,
Karur -639001.

KRISHNAN RAMASAMY.J.,

nsa

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& W.M.P(MD)No.774 of 2026

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