BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.02.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35327 of 2025
& W.M.P(MD)Nos.28017 & 28019 of 2025

Tvl. Sri Vari Papers and Boards,
Rep by its Partner, Mrs.Padmaseenivasan
No. 98C/B, Chairman A Shanmugam Road
Sivakasi, Virudhunagar.

... Petitioner

Vs.

The Assistant Commissioner
Office of the Assistant Commissioner (ST)-l
Commercial Taxed Building
N.G.O. Colony, Satchiyapuram
Virudhunagar District.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pursuant to the impugned Assessment order passed by the Respondent in GSTIN 333ABMFS8159BlZl/2023-2024 dated 14.10.2025 and quash the same and consequentially direct the respondent to re-open the proceedings pursuant to the impugned order passed by the respondent dated 14.10.2025 by providing another opportunity to the petitioner to produce all the documents and pass orders on merits and in accordance with law

For Petitioner : Ms.Lakshmi Gopinathan
M/s.Polax Legal Solutions

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging impugned order dated 14.10.2025 passed by the respondent.

2. 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.

3. 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."

4. Hence, he would submit that the above order is squarely applicable to the present case and requests this Court to quash the impugned order passed by the respondent.

5. 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.

6. 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.

7. 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., 2018-19 to 2022-23. 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.Accordingly, this Court passes the following order:

(i) The impugned assessment order dated 14.10.2025 and all the other consequential orders are quashed.

(ii) Further, the show cause notice dated 24.01.2025 is set aside and the respondent is granted liberty to initiate separate proceedings, against the petitioner, for each financial year.

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

13.02.2026

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

To
The Assistant Commissioner
Office of the Assistant Commissioner (ST)-l
Commercial Taxed Building
N.G.O. Colony, Satchiyapuram
Virudhunagar District.

KRISHNAN RAMASAMY.J.,

nsa

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