$~78, 79 & 81

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 5814/2026 & CM APPL. 28621/2026, CM APPL. 28622/2026

JBN IMPEX PRIVATE LIMITED .....Petitioner

Through: Mr. Abhishek Garg, Mr. Yash Gaiha, Mr. Naman Mehta, Advs.

versus

ADDITIONAL COMMISSIONER ADJUDICATION CGST DELHI NORTH & ORS. .....Respondents

Through: Mr. Shlok Chandra, Senior Standing Counsel for CGST with Mr Parikshit Singh Bhati and Ms Lolita Crasta, Advocates for R-1 to 3.

79

\+ W.P.(C) 5838/2026 & CM APPL. 28670/2026, CM APPL. 28671/2026

BRILLIANT METALS PRIVATE LIMITED .....Petitioner

Through: Mr. Abhishek Garg, Mr. Yash Gaiha, Mr. Naman Mehta, Advs.

versus

JOINT COMMISSIONER ADJUDICATION CGST DELHI NORTH & ORS. .....Respondents

Through: Ms. Anushree Narain, Sr. Standing Counsel with Mr. Yamit Jetley, Adv.

81

\+ W.P.(C) 5866/2026 & CM APPL. 28734/2026, CM APPL. 28735/2026

PROGRESSIVE ALLOYS (INDIA) PRIVATE LIMITED .....Petitioner

Through: Mr. Abhishek Garg, Mr. Yash Gaiha, Mr. Naman Mehta, Advs.

versus

JOINT COMMISSIONER ADJUDICATION CGST DELHI NORTH & ORS. .....Respondents

Through: Appearance not given.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

<u>O R D E R</u>

% **29.04.2026**

1. Heard.

2. The prayer in the W.P.(C) 5814/2026 reads thus:-

> *"A. Issue appropriate Writ in the nature of Certiorari or any other appropriate writ/order/directions challenging vires & declaring that Section 74 (2) and Section 74 (10) of the Central Goods & Services Tax Act, 2017, cannot be used by Respondents to determine tax by issuing consolidated show cause notices by combining multiple financial years and consequently issuing an order consolidating and combining multiple financial years to the detriment of taxpayers and curtailing the rights of taxpayers as far as principles of natural justice and limitation are concerned.*
>
> *B. Issue appropriate Writ in the nature of Certiorari or any other appropriate writ/order/directions declaring that Section 74 (2) and Section 74 (10) of the Central Goods & Services Tax Act, 2017 do not permit the issuance of consolidated show cause notices by combining multiple financial years and consequently issuing an order consolidating and combining multiple financial years.*
>
> *C. Issue appropriate Writ in the nature of Certiorari or any other appropriate writ/order/directions for quashing the Impugned Order dated 05.12.2024 issued by Respondent No. 1*

on 20.01.2025 under Section 74 of the Central Goods & Services Tax Act, 2017 as the same have been issued for multiple financial years, in a wholly arbitrary and illegal manner.

D. Issue appropriate Writ in the nature of Certiorari or any other appropriate writ/order/directions for quashing the Impugned Show Cause Notice dated 23.10.2023, issued along with FORM GST DRC – 01 on 03.08.2024 by Respondent No. 2 under Section 74 of the Central Goods & Services Tax Act, 2017 as the same have been issued for multiple financial years, in a wholly arbitrary and illegal manner.

E. Issue appropriate Writ in the nature of Prohibition or any other appropriate writ/order/directions to grant stay on the operation of the Impugned Order dated 05.12.2024 issued by Respondent No.1 on 20.01.2025 under Section 74 of the Central Goods & Services Tax Act, 2017.

F. Pass any fresh order or any other appropriate writ, order or direction as this Hon'ble High Court may deem fit, just and appropriate in the facts and circumstances of the present case."

3. The genesis in support of the aforesaid prayer being made in the present writ petition is based on a consolidation of multiple financial years.

4. It is the case of the petitioner that the issue is *sub judice* before the Apex Court and also the Apex Court in the matter of ***M/S Aparna Collection Vs. Union Of India in WP(C) No. 890/2025*** has granted liberty to the petitioner to approach this Court, in light of the decisions of the Madras High Court and the High Court of Andhra Pradesh on the said issue which according to the petitioner, are in its favour.

5. According to him, in both these judgments, it is decided by the Courts that the clubbing of Show Cause Notices for multiple financial years is not permissible.

6. The aforesaid contentions are appreciated in the light of the judgment of this Court in the matter of "***Ambika Traders through Proprietor Gaurav Gupta* v. *Additional Commissioner Adjudication DGGSTI, CGST Delhi***

North” (2025:DHC:6181-DB), which is further followed in ***“M/S Technosys Integrated Solutions Pvt. Ltd.*** **v.** ***Union of India & Ors.*** (2026:DHC:2233-DB). In both these matters, this Court has already held that the consolidation is very much permissible.

7. Apart from the above, it is the case of respondents that in the matter of ***“Vallabh Textiles Though Its Authorized Representative*** **v.** ***Additional/Joint Commissioner, CGST Delhi East Commissionerate And Ors. in W.P (C)13855/2024,*** it is already ruled in favour of the respondent that such consolidation is already permissible.

8. The relevant observations made in the matter of *Vallabh Textiles* (supra) reads thus:-

> 1. *The instant writ petition seeks to assail the validity of a Show Cause Notice [“SCN”] dated 29 May 2024 and which raises issues pertaining to Financial Years [“FYs”] 2017-18 to 2021-22.*
> 2. *The principal ground of challenge which was addressed before us was with respect to the action of the respondents who have proceeded to issue a consolidated notice for the aforesaid period.*
> 3. *3. On an ex-facie perusal of Section 74 of the Central Goods & Services Tax Act, 2017 [“CGST”]/Delhi Goods & Services Tax Act, 2017 [“DGST”], we find ourselves unable to sustain that challenge in the absence of any prohibition that may have been statutorily engrafted in this respect. That in any case would not constitute a jurisdictional challenge warranting the writ petition being entertained against a SCN.*
> 4. *Insofar as FY 2017-18 is concerned, it was the submission of learned counsel for the writ petitioner that the same would not sustain bearing in mind the provisions contained in Section 74(10) of the CGST Act, 2017/DGST Act, 2017. Insofar as that question is concerned, we leave it open to the writ petitioner to initiate appropriate proceedings independently.*
> 5. *Bearing in mind the well settled principles which govern situations and contingencies in which a SCN challenge may be entertained by a Court under Article 226 of the Constitution, we find no ground to entertain the instant writ petition.*

6. It shall, subject to the aforesaid observation, stand dismissed.

9. The relevant observations made in the judgment of *Ambika Traders* (supra) are as under:-

> *"54. The present case appears to be one such case where a substantial amount of ITC is alleged to have been availed/utilized running into more than Rs.83 Crores. The Petitioner is alleged to be one of the main entities/persons involved in the said activity. The transactions are between the years 2017 to 2021. A consolidated notice is, therefore, not merely permissible but, in fact, required in such cases in order to establish the illegal modality adopted by such businesses and entities. The language of the provision itself does not prevent issuance of SCN or order for multiple years in a consolidated manner.*
>
> *55. Even in the order which has been impugned before this Court, the details of the amounts for each year are set out clearly in the content of the order itself and is, therefore, clearly decipherable. Thus, it cannot be held that the issuance of consolidated notice or order violates the language of the provisions. Especially, in the case of fraudulent availment of ITC or utilization of ITC such consolidated notice and order would not just be permissible but may, in fact, be required to show the wilful misstatement or suppression or the fraudulent availment/utilization."*

10. In the aforesaid background, we are of the view that since this Court has consistently taken a view that consolidation of the notices for various financial years is very much permitted, we see no reason to take a different view than the view which is already consistently expressed by this Court.

11. Merely, because the other High Courts *i.e.*, Madras High Court and High Court of Andhra Pradesh, in the opinion of the petitioner have taken a different view that would not persuade us to deviate from the view which has already been expressed in the aforesaid judgment.

12. That being so, in our opinion, the issue is squarely covered by both these judgments *viz.* in the matter of ***Ambika Traders*** (Supra) and in the matter of ***Vallabh Textiles*** (supra).

13. That being so, these writ petitions stand dismissed.

14. Pending applications, if any, also stand disposed of.

15. Order be uploaded on the website of this Court.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 29, 2026/*sky/ok*