



WEB COPY



W.P.No.33124 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 04.09.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.33124 of 2025
& W.M.P.Nos.37209 & 37210 of 2025

M/S.KAL Media Services Pvt Ltd
Rep. by its Jaidev Mahesh
No 73, 9th Floor, Murasoli Maran Towers
MRC Nagar Main Road, MRC Nagar
Chennai 600 028

... Petitioner

Vs.

1. The Joint Commissioner Of Central Taxes
Audit Ii Commissionerate
No.692, 6th Floor, Mhu Complex,
Anna Salai, Nandanam, Chennai-600 035.

2. Additional Commissioner of GST and
Central Excise
No.692, MHU Complex Anna Salai,
Nandanam Chennai 600 035

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records of the first



W.P.No.33124 of 2025

Respondent in issuing the impugned Show Cause Notice No. 90/2025 -GST (JC) dated 19.06.2025 along with its summary vide DRC - 01 Reference No. ZD3306253392777 dated 30.06.2025 and quash the same to the extent of levy of various tax demands along with applicable interest and imposition of penalty as the same is arbitrary, without the authority of law and the demands raised in the show cause notice are in contravention of Sections 9 and 74 of the CGST Act, rule 28 of the CGST Rules and also in violation of articles 14, 19 (1) (g) and 265 of the Constitution

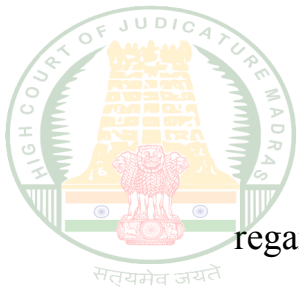
For Petitioner : Mr.G Natarajan

For Respondent : Mr.Rajendran Raghavan, SPC

ORDER

This writ petition has been filed challenging the impugned notice dated 19.06.2025 and its consequent notice dated 30.06.2025 issued by the 1st respondent.

2. When this writ petition was taken up for hearing, the learned counsel for the petitioner and the learned counsel for the respondent would submit that the issue involved in the present petition is with



W.P.No.33124 of 2025

regard to the bunching of show cause notice/orders, i.e., issuance of single show cause notice/orders for more than one financial year.

3. Further, they 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.



WEB COPY



W.P.No.33124 of 2025

(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. Therefore, considering the submissions made by the learned counsel for the petitioner and 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, without any jurisdiction, the impugned notice came to be issued for more than one financial year, i.e., for the period from April 2018 to March 2024, which is impermissible in law and hence, the same is liable to be quashed.



WEB COPY



W.P.No.33124 of 2025

5. Accordingly, this Court passes the following order:

(i) The impugned notice dated 19.06.2025 & its consequential notice 30.06.2025 are quashed to the extent of bunching of show cause notices.

(ii) The respondent is granted liberty to initiate separate proceedings, against the petitioner, for each financial year, within a period of 4 weeks from the date of receipt of a copy of this order or prior to the date of expiry of limitation for each financial year, whichever is later.

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

04.09.2025

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



W.P.No.33124 of 2025

WEB COPY

To

1. The Joint Commissioner Of Central Taxes
Audit Ii Commissionerate
No.692, 6th Floor, Mhu Complex,
Anna Salai, Nandanam, Chennai-600 035.

2. Additional Commissioner of GST and
Central Excise
No.692, MHU Complex Anna Salai,
Nandanam Chennai 600 035



WEB COPY



W.P.No.33124 of 2025

KRISHNAN RAMASAMY.J.,

nsa



W.P.No.33124 of 2025
& W.M.P.Nos.37209 & 37210 of 2025

04.09.2025