



IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31551 of 2025
& W.M.P.Nos.35344 & 35345 of 2025

Instakart Services Private Limited
Represented By Its Authorized Signatory
Mr Ritesh Lunia,
Having Office At
Survey No 408 /3 And 407/1
Situating At
Appanaickenpatty Village
Earlier Palladum Taluk
Now Sular Taluk
Kannampalayam, Coimbatore-641 402

... Petitioner

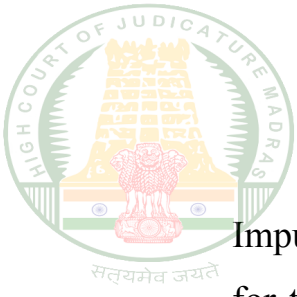
Vs.

The Additional Commissioner
Chennai South Commissionerate,
Office Of The Commissioner Of Gst And
Central Excise, Mhu Complex,
S.No.692, 5th Floor, 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



W.P.No.31551 of 2025

Impugned Order in Original No. 04/2025-GST ADC dated 06.01.2025 for the period July 2017 to March 2023 and consequential rectification order bearing DIN.20250459TL0000111F2A dated 30.04.2025 in the files of the First Respondent and to quash the same as arbitrary, without jurisdiction and void

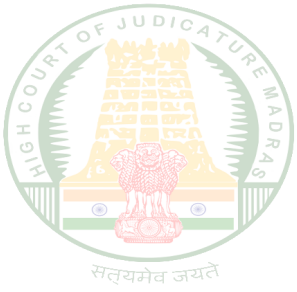
For Petitioner : Mr.Kumar Vishalaksh
& Ms.Mallows Priscilla P.

For Respondent : Mr.Sai Srujan Tayi, SPC,
& Ms.Pooja Jain JPC

ORDER

This writ petition has been filed challenging the impugned order dated 06.01.2025 and the consequential rectification order dated 30.04.2025 passed by the 1st respondent.

2. Mr.Sai Srujan Tayi, learned Senior Panel Counsel, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.



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3. When this writ petition was taken up for hearing, the learned counsel for the petitioner and the learned Senior Panel Counsel for the respondent 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 more than one financial year.

4. 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



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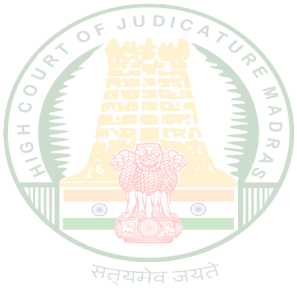
W.P.No.31551 of 2025

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.”

5. 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 order came to be passed for more than one financial year, i.e., for the period from July 2017 to March 2023, which is impermissible in law and hence, the same is liable to be quashed.



W.P.No.31551 of 2025

WEB COPY

6. Accordingly, this Court passes the following order:

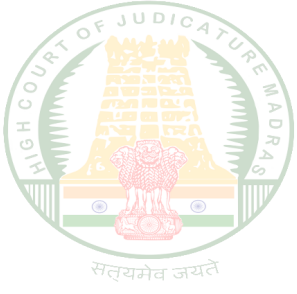
(i) The impugned assessment order dated 06.01.2025 and the consequential rectification rejection order dated 30.04.2025 are quashed.

(ii) The respondent is granted liberty to initiate separate proceedings, against the petitioner, for each financial year.

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

22.08.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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W.P.No.31551 of 2025

KRISHNAN RAMASAMY.J.,

nsa

To

The Additional Commissioner
Chennai South Commissionerate,
Office Of The Commissioner Of Gst And
Central Excise, Mhu Complex,
S.No.692, 5th Floor, Anna Salai,
Nandanam, Chennai-600 035

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