

W.P.(MD)No.2662 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.02.2026

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**THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)No.2662 of 2026**  
**& W.M.P(MD)No.2251 of 2026**

Dream Infotech  
Rep. by its Proprietor M.Rajesh  
No. 6/779, Indhira Nagar  
Inam Maniyachi, Kovilpatti  
Tuticorin District-628 502

... Petitioner

**Vs.**

1. The State Tax officer (Ins)-1  
Office of the Joint Commissioner (Ins)  
Tirunelveli.
2. The Commercial Tax officer  
Tirunelveli
3. The State Tax officer (ST) 2 (DAU)  
Office of the Joint Commissioner ST IW  
Tirunelveli

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records pertaining to the impugned proceedings passed by the 3rd Respondent vide his order in GSTIN. 33BYUPR0782D1Z4 dated 29-10-2025 (Tax Period 2019-20 to



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2023-24) and quash the same as it is illegal, without jurisdiction and in gross violations of the Principles of Natural Justice.

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For Petitioner : Mr.A. Satheesh Murugan

For Respondent : Mr.R.Suresh Kumar, AGP

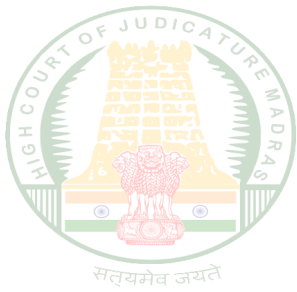
### **ORDER**

This writ petition has been filed challenging impugned order dated 29.10.2025 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 five financial years, viz., 2019-20 to 2023-24.



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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:

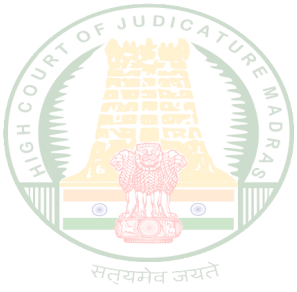
*“28. (i) The GST Act permits only for issuance of show cause notice based on the tax period. Therefore, if the annual return is filed, the entire year would be considered as a tax period and accordingly, the show cause notice shall be issued based on the said annual returns.*

*(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.”*



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6. 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.

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., 2019-20 to 2023-24. 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



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hence, the same is liable to be quashed. Accordingly, this Court passes

the following order:

(i) The impugned assessment order dated 29.10.2025 and all the other consequential orders are quashed.

(ii) Further, the show cause notice dated 02.07.2025 is set aside and the respondent is granted liberty to initiate separate proceedings, against the petitioner, for each financial year.

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

**02.02.2026**

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

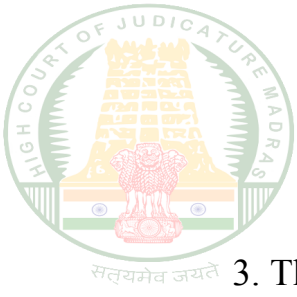
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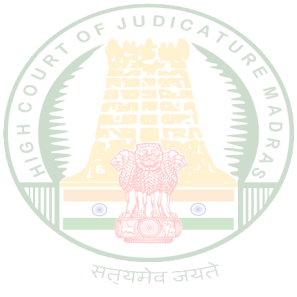


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3. The State Tax officer (ST) 2 (DAU)  
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**KRISHNAN RAMASAMY.J.,**

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