



2026:KER:37217

WP(C) No.18214 OF 2026

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**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT**

**THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.**

**FRIDAY, THE 29<sup>TH</sup> DAY OF MAY 2026 / 8TH JYAISHTA, 1948**

**WP(C) NO. 18214 OF 2026**

**PETITIONER/S:**

**VETTOLIL VARGHESE ANIYAN KUNJU  
AGED 60 YEARS  
S/O VARGHESE, VETTOLIL HOUSE, CHITTAR, KARIKKAYAM P.O.,  
PATHANAMTHITTA, PIN - 689663**

**BY ADVS.  
SRI.S.VINOD BHAT  
KUM.ANAGHA LAKSHMY RAMAN  
SMT.V.NAMITHA  
SMT.GITANJALI SADAN PILLAI  
SMT.P.DEVIKRISHNA**

**RESPONDENT/S:**

- 1 STATE TAX OFFICER  
TAX PAYER SERVICES CIRCLE, SGST DEPARTMENT,  
PATHANAMTHITTA, PIN - 689645**
- 2 INTELLIGENCE OFFICER  
STATE GOODS AND SERVICES TAX DEPARTMENT, TAX COMPLEX,  
ASRAMOM, KOLLAM, PIN - 691002**

**OTHER PRESENT:**

**SHRI.ARUN AJAY SHANKAR, G.P**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
29.05.2026, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**



## **J U D G M E N T**

This writ petition is submitted by the petitioner challenging Ext.P1 Show Cause Notice, which was issued by the respondents for multiple financial years namely, 2019-2020 to 2021-2022. The main challenge raised against the sustainability of the same is that, issuance of a composite notice and order for multiple assessment years was found to be not legally sustainable as per the decision rendered by this Court in ***Joint Commissioner (Intelligence & Enforcement) v. M/s. Lakshmi Mobiles Accessories [2025 KHC OnLine 149]*** and ***Tharayil Medicals v. Deputy Commissioner, Audit Division - IV [2025 VIL 356 KER]***

2. After hearing the learned counsel for the petitioner and the learned Standing Counsel for the respondents, I find merits in the said submission, in view of the fact that, such a finding was indeed entered into by the Division Bench of this Court in the decisions referred to above.

In such circumstances, in the light principles laid down by this Court in the above referred judgments, an interference is required. Accordingly, this writ petition is disposed of, quashing Ext.P1 Show Cause Notice, granting liberty to the respondent to



issue separate notices for the relevant assessment years. However, the period from the date of issuance of Show Cause notice till the date of receipt of certified copy of the judgment shall be excluded while computing the period of limitation for initiating fresh proceeding. All the other contentions of the parties are left open.

Sd/-

**ZIYAD RAHMAN A.A.  
JUDGE**

SM/30.05



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**APPENDIX OF WP(C) NO. 18214 OF 2026**

**PETITIONER EXHIBITS**

- Exhibit P1** TRUE COPY OF NOTICE TO SHOW CAUSE DATED 21-07-2025 BEARING NUMBER ZD3207250199259 ISSUED BY THE 2ND RESPONDENT
- Exhibit P2** TRUE COPY OF THE ASSESSMENT ORDER DATED NIL (RECEIVED ON 10-03-2026) ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
- Exhibit P3** TRUE COPY OF JUDGMENT DATED 16-02-2026 IN W.P.(C)15618/2025 OF HIGH COURT OF KERALA (JUDGMENT ALONE- THE CAUSE TITLE AND APPENDIX OMITTED FOR BREVITY AND CONVENIENCE)

**RESPONDENTS' EXHIBITS:NIL**

**TRUE COPY**

**P.A.TO JUDGE**