



IN THE HIGH COURT OF KARNATAKA AT BENGALURU
DATED THIS THE 20TH DAY OF JANUARY, 2026
BEFORE
THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV
WRIT PETITION NO. 5739 OF 2025 (T-RES)

BETWEEN:

M/S M C R MARKETING
NO. 19/12, ANJANEYA TEMPLE ROAD
1ST B MAIN, SANJEEVINI NAGAR
MOODALAPALYA BANGALORE
KARNATAKA 560 072
(GSTIN NO.29AIYPT4994Q1ZF)
REPRESENTED BY ITS
SOLE PROPRIETRIX CONCERNED
SMT. RAJANI TAMRAKAR
W/O PRAVEEN KUMAR
AGED ABOUT 41 YEARS
PAN: AIYPT 4994 Q.

...PETITIONER

(BY SRI. RAJEEV CHANNAPPA NULVI., ADVOCATE)

Digitally signed
by VIDYA G R
Location: HIGH
COURT OF
KARNATAKA

AND:

1. THE ASSISTANT COMMISSIONER
OF CENTRAL TAX, AUDIT CIRCLE -3
MYSORE AUDIT COMMISSIONERATE
O/O THE COMMISSIONER OF CENTRAL TAX
MYSORE AUDIT COMMISSIONERATE
1ST FLOOR, JSS TOWER
BANASHANKARI III STAGE
BANGALORE,
KARNATAKA 560 085.



2. THE SUPERINTENDENT
OF CENTRAL TAX (GROUP 31)
MYSORE AUDIT COMMISSIONERATE
BANGALROE, O/O THE COMMISSIONER
OF CENTRAL TAX, (MYSORE AUDIT
COMMISSIONERATE) 1ST FLOOR,
JSS TOWER, BANASHANKARI III STAGE
BANGALORE,
KARNATAKA 560 085.
3. THE SUPERINTENDENT OF CENTRAL TAX
RANGE D, WEST DIVSIION -7,
BANGALORE, O/O THE SUPERINTENDENT
OF CENTRAL TAX, RANGE D, DIVISION-7,
WEST COMMISSIONERATE
1ST FLOOR, BMTc BUILDING
BANASHANKARI,
BANGALORE
KARNATAKA-560 070.

...RESPONDENTS

(BY SRI. SHISHIRA AMARNATH., ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH ORDER OF ORIGINAL U/S 74 R.W.S 74(1), 50(1) OF THE CGST ACT, 2017 AND SEC.20 OF THE IGST ACT, 2017 VIDE OIO NO. 222/2024-25 DWD7(GST) DIN:20241257YU000001590B DTD. 31.12.2024 PASSED BY THE R-3 AUTHORITY i.e., THE SUPERINTENDENT OF CENTRAL TAX, RANGE D, WEST DIVISION-7 BANGALORE (ANNX-L) AND ETC.,

THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV



ORAL ORDER

The petitioner has called in question the Order-in-Original at Annexure-'L' dated 31.12.2024 passed by respondent No.3 under Section 74 read with Section 74(1), 50(1) and 20 of the IGST Act, 2017 and has also sought for setting aside of Form GST-DRC-07 at Annexure-'L1' dated 16.01.2025 for the Financial Years 2017-2018 to 2021-2022 and the show cause notice dated 18.06.2024. Further, the petitioner has sought for setting aside of Form GST-DRC-01 dated 05.08.2024 at Annexure-'G' for the tax periods 2017-2018, 2018-2019, 2019-2020, 2020-2021 passed by respondent No.3 Authority.

2. The petitioner has drawn attention to the show cause notice and further submits that the period in question is from 2018-2019, 2019-2020, 2020-2021, 2021-2022. It is further submitted that single show cause notice for multiple tax periods is impermissible.



3. Reliance is placed on the order of this Court dated **17.12.2025** passed in **W.P.No.22726/2025** in the case of **M/s. Lakshmi Venkateshwara Traders MS Scrap v. The Deputy Commissioner of Central Tax and Another**, wherein reference is made to the order of the Co-ordinate Bench dated **11.12.2025** passed in **W.P.No.33081/2025** in the case of **M/s. Pramur Homes and Shelters v. The Union of India and Others**.

4. The observations made in W.P.No.22726/2025 read as follows:-

*2. Though several contentions have been urged by both sides in support of their respective claims, the issue in controversy between the parties is directly and squarely covered by the judgment of this Court in the case of **M/S Pramur Homes And Shelters Vs. The Union of India and Ors. in WP No.33081/2025 dated 11.12.2025.***

3. In the said judgment, this Court formulated two points for consideration, which reads as under:

(i)Whether clubbing/consolidation/bunching/ combining of multiple tax periods/ financial years in a Single/Composite Show cause notice issued under Section 73 / 74 of the CGST/ KGST Act , 2017 is permissible and valid in law?



(ii) Whether the impugned Show cause notice dated 30.09.2025 issued by the 4th respondent to the petitioner for the tax periods/financial years from 2019-20 to 2023-24 under Section 74 of the CGST/ KGST Act, 2017 warrants interference by this Court in the present petition?

4. Issue No.1 was answered by this Court in favour of the petitioner by holding as under:

Point No.(i) is accordingly answered in favour of the petitioner/tax payer/assessee by holding that clubbing/ consolidation/ bunching/ combining of multiple tax periods/financial years in a Solitary/Single/Composite Show cause notice issued under Section 73/74 of the CGST/KGST Act is illegal, invalid, impermissible and without jurisdiction or authority of law and contrary to the provisions of the CGST/KGST Act.

5. So also point No.2 was also answered by this Court in favour of the petitioner by quashing the impugned Show Cause Notice by holding as under:

"Re: Point No.(ii);

9. While dealing with **Point No. (i)** supra, I have already come to the conclusion that clubbing / consolidation / bunching/ combining of multiple tax periods/financial years in a Solitary/Single/ Composite Show cause notice issued under Section 73 / 74 of the CGST / KGST Act is illegal, invalid, impermissible and without jurisdiction or authority of law and contrary to the provisions of the CGST / KGST Act. In the instant case, a perusal of the impugned Show cause notice dated 30.09.2025 will indicate that the same encompasses and pertains to multiple tax periods/financial years, viz., from 2019-20 to 2023-24, which is impermissible in law and consequently, the impugned Show cause notice



and all further proceedings pursuant thereto are also vitiated and deserve to be quashed reserving liberty to the respondents to initiate any action/proceedings in accordance with law.

Point No.(ii) *is also accordingly answered in favour of the petitioner/tax payer/assessee by holding that the impugned Show cause notice dated 30.09.2025 issued by the 4th respondent to the petitioner for the tax periods/financial years from 2019-20 to 2023-24 under Section 74 of the CGST/KGST Act is illegal, invalid, impermissible, arbitrary and without jurisdiction or authority of law and contrary to the provisions of the CGST/KGST Act and the impugned show cause notice and all further proceedings, orders, notices pursuant thereto deserve to be quashed by reserving liberty in favour of the respondents to initiate proceedings in accordance with law.*

10. *In the result, I pass the following:*

ORDER

(i) *Petition is hereby allowed.*

(ii) *The impugned show-cause notice at Annexure-A dated 30.09.2025 issued by respondent No.4 and all further proceedings, orders, notices etc., pursuant thereto initiated/to be initiated by the respondents are hereby quashed.*

(iii) *The respondents are however reserved liberty to initiate appropriate proceedings in accordance with law and if such proceedings are initiated by the respondents, petitioner would be entitled to contest / defend the same in accordance with law."*

6. *The issue in controversy involved in the present petition also relates to clubbing/consolidation/bunching/combining of multiple tax periods/financial years/block periods in a Single/Composite Show cause notice, which has*



*already been held to be invalid and illegal by this Court in **M/S Pramur Homes And Shelters's case** referred to Supra.*

7. *Under these circumstances, the impugned show cause notices both dated 31.03.2022 at Annexures- F and F1 passed by respondent No.1 deserve to be quashed.*

8. *In the result, I pass the following:*

ORDER

*(i) Petition is hereby allowed and disposed of in terms of **M/S Pramur Homes And Shelters Vs. The Union of India and Ors. in WP No.33081/2025 dated 11.12.2025.***

(ii) The impugned show cause notices both dated 31.03.2022 at Annexures- F and F1 passed by respondent No.1 and all further proceedings, orders, notices etc., pursuant thereto initiated/to be initiated by the respondents are hereby quashed.

(iii) The respondents are however reserved liberty to initiate appropriate proceedings in accordance with law and if such proceedings are initiated by the respondents, petitioner would be entitled to contest / defend the same in accordance with law."

5. Taking note of the show cause notice issued in the present case at Annexure-'G', which relates to the period spanning between April 2018 to March 2022 as well as on perusal of the order of adjudication, which happens once in a year and the tax period spans from 2017-2018



to 2021-2022 and in light of the decision in **M/s. Pramur Homes And Shelters v. The Union of India and Others**, the show cause notice issued is defective. If that were to be so, the order of adjudication requires to be set aside.

6. Accordingly, the Order-in-Original at Order-in-Original at Annexure-'L' dated 31.12.2024, Form GST-DRC-07 at Annexure-'L1' dated 16.01.2025, show cause notice dated 18.06.2024, dated 31.01.2025 and Form GST-DRC-01 dated 05.08.2024 at Annexure-'G' are set aside as well as the consequent proceedings. The respondents are however reserved liberty to initiate appropriate proceedings in accordance with law as regards which show cause notice was issued. All contentions are kept open.

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VGR