IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on	26.11.2025
Pronounced on	08.06.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.18541 & 18697 of 2025
and
W.M.P.Nos.20807 & 20810 of 2025

W.P.No.18541 of 2025

Mr. Sunil Kumar Reddy Dontireddy,
Proprietor of M/s. Titan Concrete and Allied Products,
F-1, First Floor, Royal Castle Apartment,
Door No. 26, Gill Nagar Extension,
Choolaimedu, Chennai - 600 094. ... Petitioner

Vs.

The Superintendent of CGST, Range-II,
Nungambakkam Division
5th Floor, GST Bhavan Annex Building,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034. ... Respondent

W.P.No.18697 of 2025

Mr. Sunil Kumar Reddy Dontireddy,
F-1, First Floor, Royal Castle Apartment,
Door No. 26, Gill Nagar Extension,
Choolaimedu, Chennai - 600 094. ... Petitioner

Vs.

The Deputy Commissioner of GST & Central Excise,
Nungambakkam Division
5th Floor, GST Bhavan Annex Building,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034. ... Respondent

Prayer in W.P.No.18541 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned Order-in-Original No. 04/2025-GST-(Supdt-R-II) dated 04.02.2025 passed by the Respondent and quash the same.

Prayer in W.P.No.18697 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned Order-in-Original No. 79/2024-GST dated 26.12.2024 passed by the Respondent and quash the same.

For Petitioner in both WPs : Mr.Hari Radhakrishnan

For Respondent in both WPs : Mr.Rajendran Raghavan, Senior Standing Counsel

COMMON ORDER

In these writ petitions, the petitioner has challenged the respective impugned Orders-in-Original as detailed below:

S.No.	Writ Petition No.	Date of impugned Order-in-Original	Date of Show Cause Notice	Assessment Year
1.	18697 of 2025	26.12.2024	16.05.2024	2017-18 to 2021-22
2.	18541 of 2025	04.02.2025	27.05.2024	2017-18 to 2022-23

2. The demand confirmed in the respective impugned Orders-in-Original reads as follows:

impugned Order-in-Original No. 04/2025-GST-(Supdt-R-II)

i) I confirm the demand of **Rs.5,86,523/- (IGST:- Rs.8,117/-, CGST:- Rs.2,89,203/- & SGST:-Rs.2,89,203/-) {Rupees Five Lakhs Eighty Six Thousand Five Hundred and Twenty Three Only}** as discussed at para 8.3.1, under the provisions of Section 74(1) of CGST Act, 2017 (made applicable for demand of IGST amount vide Section 20 of IGST Act, 2017) and corresponding provisions of TNGST Act, 2017;as discussed in para-8.3.1 above;

ii) I demand interest at applicable rate on the amount demanded in Sl.No. (i) above under Section 50 (3) of the CGST/TNGST Act, 2017;

iii) I impose the penalty of **Rs.5,86,523/- (IGST:- Rs.8,117/-, CGST:- Rs.2,89,203/- & SGST:-Rs.2,89,203/-) {Rupees Five Lakhs Eighty Six Thousand Five Hundred and Twenty Three Only}** which is equivalent to tax under the provisions of Section 74(1) of the CGST Act 2017 read with Section 122(1)(vii) and 122(1)(xvii) and further read with Section 122(2)(b) of the CGST Act, 2017 on the amount demanded on Sl. No. (i) above.

iv) I confirm the demand of **Rs. 2,46,534/- (CGST: Rs. 1,23,267/- and SGST: Rs. 1,23,267/-) {Rupees Two Lakhs Forty Six Thousand Five Hundred and Thirty Four Only}** Non-Payment of GST on Certain Invoices for the Month of July 2017, under the provisions of Section 74(1) of CGST Act, 2017 (made applicable for demand of IGST amount vide Section 20 of IGST Act, 2017) and corresponding provisions of TNGST Act, 2017;as discussed in para-8.3.2 above;

v) I appropriate the demand amount of **Rs. 2,46,534/- (CGST: Rs. 1,23,267/- and SGST: Rs. 1,23,267/-) {Rupees Two Lakhs Forty Six Thousand Five Hundred and Thirty Four Only}** already paid and adjusted against the demand confirmed in Sl. No. (iv) above;

vi) I confirm the demand of **Rs. 2,26,802/- (CGST: Rs. 1,13,401/- and SGST: Rs. 1,13,401/-) {Rupees Two Lakhs Twenty Six Thousand Eight Hundred and Two Only}** being short payment, under the provisions of Section 74(1) of CGST Act,

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2017 (made applicable for demand of IGST amount vide Section 20 of IGST Act, 2017) and corresponding provisions of TNGST Act, 2017;as discussed in para-8.3.2 above;

vii) I appropriate the demand amount of **Rs. 2,26,802/- (CGST: Rs. 1,13,401/- and SGST: Rs. 1,13,401/-) {Rupees Two Lakhs Twenty Six Thousand Eight Hundred and Two Only}** already paid adjusted against the demand confirmed in Sl. No. (vi) above;

viii) I confirm the demand of Interest amount of **Rs.81,852/- (CGST Int:-Rs.40,926/- & SGST Int:-Rs.40,296/-) {Rupees Eighty One Thousand Eight Hundred and Fifty Two Only}** for Non-payment of interest on belated payment of tax against the demand confirmed at Sl No. (iv) and (vi); as discussed in para 8.3.3 above;

ix) I appropriate the interest amount of **Rs.81,852/- (CGST Int:-Rs.40,926/- & SGST Int:-Rs.40,296/-) {Rupees Eighty One Thousand Eight Hundred and Fifty Two Only}** already paid vide DRC-03 ARN AD3304240149663 dated 04.04.2024. and adjusted against the interest confirmed in Sl. No. (viii) above;

x) I impose Penalty of **Rs. 4,73,336/- (CGST: ₹2,36,668/- and SGST: ₹2,36,668/-) (Four Lakhs Seventy Three Thousand and Three Hundred and Thirty Six only)** which is equivalent to tax under the provisions of Section 74(1) of the CGST Act 2017 read with Section 122(1)(vii) and 122(1)(xvii) and further read with Section 122(2)(b) of the CGST Act, 2017 on the amount demanded on Sl. No. (iv) and (vi) above.

xi) I confirm the demand of **Rs.1,46,942/- (CGST:-Rs.73,471/- & SGST:-Rs.73,471/-) {Rupees One Lakhs Forty Six Thousand Nine Hundred and Forty Two only}** for Non-payment of GST under RCM on Freight and Transport (GTA services) interest on belated payment of tax under the provisions of Section 74(1) of CGST Act, 2017 and corresponding provisions of TNGST Act, 2017; as discussed in para 8.3.4 above;

xii) I appropriate the demand amount of **Rs.1,46,942/- (CGST:-Rs.73,471/- & SGST:- Rs.73,471/-) {Rupees One Lakhs Forty Six Thousand Nine Hundred and Forty Two only}** already paid vide DRC-03 ARN No. AD3304240454872 dated 25.04.2024 and adjusted against the demand confirmed in Sl. No. (xi) above;

xiii) I confirm the demand of Interest amount of **Rs.1,75,474/- (CGST Int:-Rs.87,737/- & SGST Int:-Rs.73,471/-) {Rupees One Lakh Seventy Five Thousand Four Hundred and Seventy Four Only}** for Non-payment of GST under RCM on Freight and Transport (GTA Services) against the demand confirmed at Sl No. (xi); as discussed in para 8.3.4 above;

xiv) I appropriate the demand of interest amount of **Rs.1,74,706/- (CGST:-Rs.87,353/- & SGST:- Rs.87,353/-) {Rupees One Lakhs Seventy Four Thousand Seven Hundred and Six only}** already paid vide DRC-03 ARN No. AD3304240454872 dated 25.04.2024and adjusted against the demand of interest confirmed in Sl. No. (xiii) above;

xv) I impose Penalty of **Rs.1,46,942/- (CGST:-Rs.73,471/- & SGST:-Rs.73,471/-) {Rupees One Lakhs Forty Six Thousand Nine Hundred and Forty Two only}** which is equivalent to tax under the provisions of Section 74(1) of the CGST Act 2017 read with Section 122(1)(vii) and 122(1)(xvii) and further read with Section 122(2)(b) of the CGST Act, 2017 on the amount demanded on Sl. No. (xi) above.

xvi) I confirm the demand of **Rs.99,188/- (IGST:-Rs.14,320/-, CGST:-Rs.42,434/- & SGST:- Rs.42,434/-) {Rupees Ninety Nine Thousand One Hundred and Eighty Eight only}** being the ineligible Input Tax Credit under the

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provisions of Section 74(1) of CGST Act, 2017 and corresponding provisions of TNGST Act, 2017; as discussed in para 8.3.5 above;

xvii) I appropriate the demand amount of **Rs. 49,676/- (IGST : Rs. 21,520/- CGST: Rs. 14,078/- and SGST: Rs. 14,078/-) {Rupees Forty Nine Thousand Six Hundred and Seventy Six Only}** already paid vide DRC-03 ARN AD331220004256V dt.12.12.2020 adjusted against the demand confirmed in Sl. No. (xvi) above;

xviii) I demand interest at applicable rate on the amount demanded in Sl.No. (xvi) above under Section 50 (3) of the CGST/TNGST Act, 2017;

xix) I appropriate the interest amount of **Rs. 7,790/- (IGST : Rs.642, CGST : Rs.3,574 and SGST : Rs.3,574)/- (Rupees Seven Thousand Seven Hundred and Ninety Only)** already paid vide DRC-03 ARN AD331220004257V dt.12.12.2020 adjusted against the interest demanded in sl.No. (xviii) above;

xx) I impose Penalty of **Rs.99,188/- (IGST:-Rs.14,320/-, CGST:- Rs.42,434/- & SGST:- Rs.42,434/-) {Rupees Ninety Nine Thousand One Hundred and Eighty Eight only}** which is equivalent to tax under the provisions of Section 74(1) of the CGST Act 2017 read with Section 122(1)(vii) and 122(1)(xvii) and further read with Section 122(2)(b) of the CGST Act, 2017 on the amount demanded on Sl. No. (xvi) above.

Impugned Order-in-Original No. 79/2024-GST

(i) I confirm the demand of Rs. 7,11,014/- (Rupees Seven Lakh Eleven Thousand Fourteen only) (CGST RS. 3,55,507 & SGST RS. 3,55,507) under Section 74 of the CGST Act, 2017 read with the IGST Act, 2017 (made applicable vide Section 20 of the IGST Act, 2017), as discussed in para-8.3 above;

(ii) I order M/s. Sunil Kumar Reddy Dontireddy to pay the interest as applicable on the demand confirmed at Sl. No. (i) above, under Section 50(1) of the CGST/ TNGST Act, 2017, as discussed in para-8.3 above;

(iii) I confirm the demand of Rs. 56,440/- (Rupees Fifty Six Thousand Four Hundred Forty only) (CGST RS. 28,220 & SGST RS. 28,220) under Section 74 of the CGST Act, 2017 read with the IGST Act, 2017 (made applicable vide Section 20 of the IGST Act, 2017), as discussed in para-8.4 above;

(iv) I order M/s. Sunil Kumar Reddy Dontireddy to pay the interest as applicable on the demand confirmed at Sl. No. (iii) above, under Section 50(1) of the CGST/ TNGST Act, 2017, as discussed in para-8.4 above;

(v) I confirm the demand of Rs. 53,30,403/- (Rupees Fifty Three Lakh Thirty Thousand Four Hundred Three only) (IGST RS. 50,51,077, CGST RS. 1,39,663 & SGST RS. 1,39,663) under Section 74 of the CGST Act, 2017 read with the IGST Act, 2017 (made applicable vide Section 20 of the IGST Act, 2017), as discussed in para-8.5 above;

(vi) I order M/s. Sunil Kumar Reddy Dontireddy to pay the interest as applicable on the demand confirmed at Sl. No. (v) above, under Section 50(3) of the CGST/ TNGST Act, 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017, as discussed in para-8.5 above;

(vii) I confirm the demand of Rs. 10,39,864/- (Rupees Ten Lakh Thirty Nine Thousand Eight Hundred Sixty Four only) (IGST RS. 58,990, CGST RS. 4,90,437 & SGST RS. 4,90,437) under Section 74 of the CGST Act, 2017 read with the IGST Act, 2017 (made applicable vide Section 20 of the IGST Act, 2017), as discussed in para-8.6 above;

(viii) I order M/s. Sunil Kumar Reddy Dontireddy to pay the interest as applicable on the demand confirmed at Sl. No. (vii) above, under Section 50(3) of the CGST/ TNGST Act, 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017, as discussed in para-8.6 above;

(ix) I confirm the demand of Rs. 38,02,734/- (Rupees Thirty Eight Lakh Two Thousand Seven Hundred Thirty Four only) (IGST RS. 4,43,564, CGST RS. 16,79,585 & SGST RS. 16,79,585) under Section 74 of the CGST Act, 2017 read with the IGST Act, 2017 (made applicable vide Section 20 of the IGST Act, 2017), as discussed in para-8.7 above;

(x) I order M/s. Sunil Kumar Reddy Dontireddy to pay the interest as applicable on the demand confirmed at Sl. No. (ix) above, under Section 50(3) of the CGST/ TNGST Act, 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017, as discussed in para-8.7 above;

(xi) I confirm the demand of Rs. 2,74,870/- (Rupees Two Lakh Seventy Four Thousand Eight Hundred Seventy only) (IGST RS. 37406, CGST RS. 1,18,732 & SGST RS. 1,18,732) under Section 74 of the CGST Act, 2017 read with the IGST Act, 2017 (made applicable vide Section 20 of the IGST Act, 2017), as discussed in para-8.8 above;

(xii) I order M/s. Sunil Kumar Reddy Dontireddy to pay the interest as applicable on the demand confirmed at Sl. No. (xi) above, under Section 50(1) of the CGST/ TNGST Act, 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017, as discussed in para-8.8 above;

(xiii) I confirm the demand of Rs. 3,00,960/- (Rupees Three Lakh Nine Hundred Sixty only) (IGST RS. 300,960) under Section 74 of the CGST Act, 2017 read with the IGST Act, 2017 (made applicable vide Section 20 of the IGST Act, 2017), as discussed in para-8.9 above;

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(xiv) I order M/s. Sunil Kumar Reddy Dontireddy to pay the interest as applicable on the demand confirmed at Sl. No. (xiii) above, under Section 50(3) of the CGST Act, 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017, as discussed in para-8.9 above;

(xv) I confirm the demand of Rs. 6,65,021/- (Rupees Six Lakh Sixty Five Thousand Twenty One only) (IGST RS. 3,063, CGST RS. 3,30,979 & SGST RS. 3,30,979) under Section 74 of the CGST Act, 2017 read with the IGST Act, 2017 (made applicable vide Section 20 of the IGST Act, 2017), as discussed in para-8.10 above;

(xvi) I order M/s. Sunil Kumar Reddy Dontireddy to pay the interest as applicable on the demand confirmed at Sl. No. (xiii) above, under Section 50(1) of the CGST Act, 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017, as discussed in para-8.10 above;

(xvii) I impose the penalty of Rs. 1,21,81,306/- (IGST: Rs. 58,95,060/- CGST: Rs. 31,43,123/- and SGST: Rs. 31,43,123/-) on M/s. Sunil Kumar Reddy Dontireddy as applicable the amount of which is as determined under Section 74(1) of the CGST Act, 2017/TNGST Act, 2017 read with sub-section 2(b) of Section 122 of the CGST Act, 2017 / TNGST Act, 2017 made applicable to IGST vide Section 20 of the IGST Act,2017 on the demand confirmed at sl.no. (i, iii,v, vii, ix, xi, xiii and xv) above;

3. The respective impugned orders were preceded with a notice under Section 74 of the respective GST enactments.

4. A reading of the impugned order indicates that an audit was conducted under Section 65 of the respective GST enactments, and based on the discrepancies found in the audit, proceedings were initiated against the petitioner under Section 74.

5. The case of the petitioner is that mere wrong availment of input tax credit or a mere failure to pay tax in time does not vest the department with the power under Section 74 of the respective GST enactments.

6. The learned counsel for the petitioner has drawn attention to the Board Instruction No.05/2023-GST dated 13.12.2023 from File.No.CBIC-20004/3/2023-GST. In this connection, reference was made to paragraph 3.3, which reads as under:

> *"3.3 From the perusal of wording of section 74(1) of CGST Act, it is evident that section 74(1) can be invoked only in cases where there is a fraud or wilful mis-statement or suppression of facts to evade tax on the part of the said taxpayer. Section 74(1) cannot be invoked merely on account of non-payment of GST, without specific element of fraud or wilful mis-statement or suppression of facts to evade tax. Therefore, only in the cases*

where the investigation indicates that there is material evidence of fraud or wilful mis-statement or suppression of fact to evade tax on the part of the taxpayer, provisions of section 74(1) of CGST Act may be invoked for issuance of show cause notice, and such evidence should also be made a part of the show cause notice."

7. It is submitted by the learned counsel for the petitioner that the petitioner is a proprietary concern. It is submitted that no statements were recorded from the petitioner's proprietor to conclude that the petitioner had indulged in fraud, wilful misstatement or suppression of facts to evade tax and to thereby justify the confirmation of demand.

8. It is further submitted by the learned counsel for the petitioner that, 5 defects were pointed out in the show cause notice, out of which, demand in respect of the 3 defects were dropped and that the petitioner also paid the tax due thereon. In this connection, a reference was also made to the decision of the Hon'ble Supreme Court in ***Uniworth Textiles Ltd. vs Commissioner of Central Excise, Raipur***, reported in ***2013 (288) E.L.T. 161 (S.C.)***.

9. That apart, the learned counsel for the petitioner would submit that even otherwise, there is no scope for bunching of proceedings for different assessment years. In this connection, reference was made to the decision of

this Court in ***Titan Company Ltd v. Joint Commissioner of GST & Central Excise***.

10. The Learned Senior Standing Counsel for the respondent, on the other hand, would submit that the attempt of the parliament has been to simplify the procedure and that therefore, the department has withdrawn the control on the assessees and that GST Regime proceeds on the basis of trust.

11. It is further submitted by the Learned Senior Standing Counsel that assessees / registered persons are required to declare the property tax in their returns, and that the department relies on these declarations for completing assessments, and further that if the department finds that an assessee is not declaring the correct supply or has wrongly availed input tax credit, the machinery under Sections 73 and 74 of the Act can be invoked, depending upon the facts of each case.

12. The Learned Senior Standing Counsel for the respondent drew the attention from few procedures to indicate that the petitioner has availed ineligible credit as either tax was paid by the supplier nor returns were filed by the supplier. However, the petitioner has availed input tax credit in the returns filed in GSTR3B utilized the same for discharging the tax liability.

13. I have heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent.

14. Insofar as the challenge to the impugned Orders-in-Original (dated 04.02.2025 and 26.12.2024 in W.P.Nos.18541 & 18697 of 2025) is concerned, the officer has given a clear finding as to why the provisions of Section 74 were invoked in the show cause notices that preceded the respective impugned orders.

15. The reasons for justifying the extended period of limitation in the respective impugned orders read as under.

Justification for invocation of provisions of Section 74(1) of the CGST Act, 2017:

i. The scheme of payment of duty/availment of ITC under CGST Act rests on voluntary compliance by a party entrusted with the responsibility to pay the tax. As such, the original hypothesis with which one starts out is that the taxpayer would be complying with the law in all earnestness and with assiduousness that is warranted of a responsible tax payer. Interference of departmental officers is generally not as a matter of routine, but only as exceptions and that too when there is specific information or reason to believe that the tax liability is not correctly being discharged. The CBIC, from time to time, has come out with instructions regarding limited visits by Departmental Officers, scrutiny of statutory returns based on data furnished under "self-assessment" by the tax payer and other related matters that serve to underline and strengthen the voluntary compliance system.

ii. The action of disclosure itself is ordinarily limited to the details contained in the periodical return filed and issues relevant to the correct ascertainment and discharge of duty remains with the taxpayer. If such facts on the basis of which an independent and proper evaluation can be made is kept away from the department due to an act of omission or commission by the party responsible to pay the Tax, it would constitute a situation where the provisions under Section 74(1) of the CGST Act, 2017 can reasonably be invoked.

iii. Proviso to Section 74 (1) of the CGST Act, 2017 states that;

"Where it appears to the proper officer that any tax that has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of –

- *fraud, or*
- *any wilful-misstatement or*
- *suppression of facts to evade tax,*

he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilized input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest

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payable thereon under section 50 and a penalty equivalent to the tax specified in the notice."

"Fraud" is as the Merriam-Webster dictionary explains it to be, an act of misrepresenting. Punctuation forms part of the statute and, even if the reader has to be wary of older Acts, in which punctuation was inserted after enactment by the printer, the punctuation of modern statutes must be given the significance it has to the ordinary user of the English language.

iv. Thus, very clearly, the use of the word 'or' after each of the expressions fraud, any willful mis-statement or suppression of facts, and contravention of any of the provisions implies that the presence of any one of the elements along with the intention to evade payment of duty is enough to invoke and sustain the invocation of the proviso above. It appears that a suppression of facts can happen even in the absence of a fraudulent intention or a willful mis-statement.

v. So far as 'suppression of facts' is concerned, the phrase implies that withholding of information is suppression of facts; P. Ramanatha Aiyar's Concise Law Dictionary (1997 Edition Reprint 2003- Page 822) explains it to mean the situation where [if] there is an obligation to speak, [failure to do so] will constitute the "suppression of fact" and distinguishes this situation from where there is no obligation to speak, silence cannot be termed "suppression".

vi. The taxpayer, in the instant case, have wrongly availed and utilized ineligible ITC as well as failed to pay the amount payable as Tax by short declaration/non-declaration of value of their liability and also failed to disclose the same to the Department as discussed in paras above. These facts narrated above go to show that the taxpayer suppressed the facts, by non-compliance of the obligations cast upon them by the statutory provisions. The suppression of the facts clearly gives one conclusion that the taxpayer had intention to avail undue benefit of GST, and nothing else. It is imperative to mention here that intent is a state of mind which can only be inferred from the actions or their lack thereof.

vii. Intention to evade payment of tax/availment of undue benefit of ineligible ITC is not required to be proved with mathematical precision. In deciding whether the provision is directory or mandatory, one has to ascertain whether the power is coupled with a duty of the person to whom it is given to exercise it. If so, then it is imperative. Generally, the intention of the legislature is expressed by mandatory and directory verbs such as 'may', 'shall' and 'must'. The words 'may', 'shall' and 'must' should initially be deemed to have been used in their natural and ordinary sense. 'Shall'- in the normal sense imports command. It is well settled that the use of the word 'shall' does not always mean that the enactment is obligatory or mandatory. It depends upon the context in which the word 'shall' occurs and the other circumstances. Unless an interpretation leads to some absurd or inconvenient consequences or contradicts with the intent of the legislature the court shall interpret the word 'shall' in mandatory sense. Must- is doubtlessly a word of command. It is one of the rules of construction that a provision is not mandatory unless non-compliance with it is made penal. Mandatory provisions should be fulfilled and obeyed exactly, whereas in case of provisions of directory enactments substantial compliance is satisfiable.

16. A detailed order has been passed in a batch today by a separate order, after considering the submissions of the petitioner on the larger question of law relating to the invocation of the extended period of limitation in **W.P.Nos.35967, 35970, 35974 and 35976 of 2024 etc., batch**. The reasons stated therein are squarely applicable to the facts of this case.

17. Therefore, the challenge to the impugned proceedings on the ground that Section 74 was wrongly invoked, cannot be countenanced. In fact, the show cause notices also specified reasons for invoking the extended period of limitation.

18. As far as the bunching of the demand for multiple tax periods is concerned, as mentioned earlier, the issue now stands covered against the petitioner in terms of the decision of the Karnataka High Court in ***M/s Chimney Hills Education Society vs. Additional Commissioner of Central Tax and Another,*** reported in ***2024 SCC OnLine Kar 21844.***

19. Therefore, these writ petitions are liable to be dismissed, and accordingly, they are dismissed. However, liberty is given to the petitioner to file an appeal before the Appellate Authority, within a period of 30 days from the date

of receipt of a copy of this order, if the petitioner desires so. No costs. Connected miscellaneous petitions are closed.

08.06.2026

raja

Neutral Citation : Yes / No

To

1. The Deputy Commissioner of GST & Central Excise,
   Nungambakkam Division
   5th Floor, GST Bhavan Annex Building,
   26/1, Mahatma Gandhi Road,
   Nungambakkam, Chennai - 600 034.

2. The Superintendent of CGST, Range-II,
   Nungambakkam Division
   5th Floor, GST Bhavan Annex Building,
   26/1, Mahatma Gandhi Road,
   Nungambakkam, Chennai - 600 034.

C.SARAVANAN, J.

raja

Pre-delivery Order in
W.P.Nos.18541 & 18697 of 2025

08.06.2026