IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

FRIDAY, THE 29TH DAY OF MAY 2026 / 8TH JYAISHTA, 1948

WP(C) NO. 18177 OF 2026

PETITIONER/S:

K M TRADING CO.,
431D, 17, KPR BUILDING, UDAYAMPEROOR P.O, ERNAKULAM, KERALA REPRESENTED BY IT’S PROPRIETRIX, MRS. MAYA SANTHOSH KUMAR, PIN - 682307

BY ADVS.
SHRI.AJI V.DEV
SMT.VANDANA BHAT T.V.
SHRI.S.SAJEEVAN
SHRI.JASH C JAMES

RESPONDENT/S:

1. **THE ASSISTANT COMMISSIONER, CENTRAL TAX AND CENTRAL EXCISE KAKKANAD DIVISION, GST BHAWAN, KATHRIKADAVU, KALOOR, PIN - 682017**

2. **THE ASSISTANT COMMISSIONER, CENTRAL TAX AND CENTRAL EXCISE, AUDIT CIRCLE-I, CENTRAL TELEPHONE EXCHANGE BUILDING, STATUE, THIRUVANANTHAPURAM, PIN - 695001**

3. **THE SUPERINTENDENT OF CENTRAL TAXES AND CENTRAL EXCISE, KAKKANAD-3 RANGE, KAKKANAD. GST BHAWAN, KATHRIKADAVU, KALOOR, PIN - 682017**

4. **THE COMMISSIONER OF CENTRAL TAX CGST & CENTRAL EXCISE, KOCHI COMMISSIONERATE,CENTRAL REVENUE BUILDING, I.S. PRESS ROAD,KOCHI, PIN - 682018**

OTHER PRESENT:

SHRI.V.GIRISHKUMAR, SC

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, Ext.P1(a) summary of notice and Ext.P2 adjudication order, which was issued by the respondents for multiple financial years namely, 2018-2019 to 2022-2023. 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, Ext.P1(a) summary of notice and

Ext.P2 adjudication order, 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

APPENDIX OF WP(C) NO. 18177 OF 2026

PETITIONER EXHIBITS

Exhibit P1	**TRUE COPY OF THE NOTICE NO. 03/2025-26/GST/AC DATED 17.06.2025**
Exhibit P1(a)	**TRUE COPY OF SUMMARY OF THE NOTICE IN FORM GST DRC-01 DATED: 19.06.2025**
Exhibit P2	**TRUE COPY OF ORDER NO. NO.21/GST/KKD/2025-26 DATED: 17.12.2025**
Exhibit P3	**TRUE COPY OF ORDER IN FORM DRC 07 FOR THE YEAR 2018-19 DATED: 17-12-2025**
Exhibit P3(a)	**TRUE COPY OF ORDER IN FORM DRC 07 FOR THE YEAR 2019-20 DATED: 17-12-2025**
Exhibit P3(b)	**TRUE COPY OF ORDER IN FORM DRC 07 FOR THE YEAR 2020-21 DATED: 17-12-2025**
Exhibit P3(c)	**TRUE COPY OF ORDER IN FORM DRC 07 FOR THE YEAR 2021-22 DATED: 17-12-2025**
Exhibit P3(d)	**TRUE COPY OF ORDER IN FORM DRC 07 FOR THE YEAR 2022-23 DATED: 17-12-2025**
Exhibit P4	**TRUE COPY OF JUDGMENT DATED 5.2.2025 REPORTED IN 2025 (2) TMI 666 - KERALA HC - JOINT COMMISSIONER (INTELLIGENCE & ENFORCEMENT) VS. LAKSHMI MOBILE ACCESSORIES**

RESPONDENTS' EXHIBITS:NIL

TRUE COPY

P.A.TO JUDGE