



2026:KER:18859

W.P(C) No.4939 of 2026

1

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

**PRESENT**

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

**TUESDAY, THE 3<sup>RD</sup> DAY OF MARCH 2026 / 12TH PHALGUNA, 1947**

**WP(C) NO. 4939 OF 2026**

**PETITIONER/S:**

**HARRISON MILLER HEALTHCARE PRIVATE LIMITED  
AGED 44 YEARS  
HARRISON MILLER HEALTHCARE PRIVATE LIMITED, NO. 5/1152  
A, EL-PARADISO, M. KANARAN ROAD, NADAKKAVE EAST,  
ERANHIPALAM PO, CALICUT, KOZHIKODE, (REPRESENTED BY ITS  
DIRECTOR RAFEEQUE P A, S/O. AYEMAD P. K., RESIDING  
PUTTEN KUNNUMMAL, PUTHUPPADI (PO), ENGAPUZHA VILLAGE,  
PUTHUPPADI, KOZHIKODE - 673 586**

**BY ADVS.  
SHRI.HARISANKAR R  
SMT.ANJALY JIMMICHAN  
SMT.JOTHISHA K.A.  
SHRI.SAMEER M NAIR  
SHRI.JOSEPH T. KOOTTAKKARA**

**RESPONDENT/S:**

- 1 JOINT COMMISSIONER OF CENTRAL TAX  
THE JOINT COMMISSIONER CENTRAL TAX AND CENTRAL EXCISE,  
C. R. BUILDING, MANANCHIRA, CALICUT, PIN - 673001**
- 2 JOINT COMMISSIONER (ANTI- EVASION)  
CENTRAL TAX AND CENTRAL EXCISE, C. R. BUILDING,  
MANANCHIRA, CALICUT, PIN - 673001**

**OTHER PRESENT:**

**SRI. V. GIRISHKUMAR, SC.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
03.03.2026, 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.P2 consolidated Show Cause Notice and Ext.P4 order, which were issued by the respondents for the multiple financial years namely from June 2018 to March 2024. The main challenge raised against the sustainability of the same is that, issuance of a composite notice 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.P2 show cause notice and Ext.P4 impugned order



2026:KER:18859

W.P(C) No.4939 of 2026

3

in original, granting liberty to the respondent to issue separate notices for the relevant assessment years. However, the period from the date of issuance of Ext.P2 composite notice i.e., 27.06.2025 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/03.03



2026:KER:18859

W.P(C) No.4939 of 2026

4

**APPENDIX OF WP(C) NO. 4939 OF 2026**

**PETITIONER EXHIBITS**

- Exhibit P1**                    **A COPY OF THE GST REGISTRATION CERTIFICATE BEARING NO. 32AAECH5222J1ZV DATED 28.03.2019 EVIDENCING THE REGISTRATION OF THE PETITIONER**
- Exhibit P2**                    **A COPY OF THE IMPUGNED SHOW CAUSE NOTICE BEARING NO. 02/2025-26/GST (HQ-AE0) DATED 27.06.2025**
- Exhibit P3**                    **A COPY OF THE REPLY FILED BY THE PETITIONER DATED 28.07.2025**
- Exhibit P4**                    **A COPY OF THE IMPUGNED ORDER DATED 24.10.2025**

**RESPONDENTS' EXHIBITS:NIL**

**TRUE COPY**

**P.A.TO JUDGE**