



2026:KER:23907

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 17<sup>TH</sup> DAY OF MARCH 2026 / 26TH PHALGUNA, 1947

WP(C) NO. 47697 OF 2025

**PETITIONER:**

M/S. MEHRIN TRADING,  
13/347-B, PARAPPURAM, ONGALLUR, KERALA  
REPRESENTED BY ITS PROPRIETOR, MR. FAISAL KACHERY,  
PIN - 679313

BY ADVS.  
SHRI.JOHN VITHAYATHIL  
SHRI.ABRAHAM JOSEPH MARKOS  
SRI.ISAAC THOMAS  
SRI.P.G.CHANDAPILLAI ABRAHAM  
SHRI.ALEXANDER JOSEPH MARKOS  
SRI.PAUL P. ABRAHAM

**RESPONDENTS:**

- 1 UNION OF INDIA,  
THROUGH ITS SECRETARY (REVENUE), MINISTRY OF FINANCE,  
DEPARTMENT OF REVENUE, GOVERNMENT OF INDIA,  
NORTH BLOCK, NEW DELHI, PIN - 110001
- 2 THE JOINT DIRECTOR,  
DIRECTORATE GENERAL OF GST INTELLIGENCE,  
KOCHI ZONAL UNIT, CENTRAL EXCISE BHAVAN,  
KATHRIKADAVU, KALOOR, ERNAKULAM, PIN - 682017
- 3 THE JOINT COMMISSIONER  
OFFICE OF THE COMMISSIONER, CENTRAL TAX AND CENTRAL  
EXCISE,CENTRAL REVENUE BUILDING, MANACHIRA, CALICUT,  
PIN - 673001



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BY ADVS.  
SHRI.RAJAGOPALAN.A., CGC  
SHRI.SREELAL N.WARRIER, SC, GST INTELLIGENCE  
( DIRECTORATE GENERAL -DGGI)  
SRI.P.T.DINESH, SC

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY  
HEARD ON 17.03.2026, THE COURT ON THE SAME DAY DELIVERED  
THE FOLLOWING:



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## **JUDGMENT**

This writ petition is submitted by the petitioner challenging Ext.P1 consolidated show cause notice issued by the 2<sup>nd</sup> respondent and Ext.P2 order-in-original issued by the 3<sup>rd</sup> respondent for multiple financial years namely, February 2021 to March 2021, April 2021 to March 2022 and April 2022 to February 2023. 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 decisions rendered by this Court in **Joint Commissioner (Intelligence & Enforcement) v. M/s. Lakshmi Mobiles Accessories [2025 KHC OnLine 149]** and **Tharayil Medicals (M/s.), Thrissur v. Deputy Commissioner, Thrissur [2025 KHC OnLine 467]**.

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



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finding was indeed entered into by the Division Bench of this Court in the decisions referred to above.

In such circumstances, in the light of the principles laid down by this Court in the above referred judgments, an interference is required. Accordingly, this writ petition is disposed of, quashing Exts.P1 and P2, granting liberty to the respondents to issue separate notices for the relevant assessment years. However, the period from the date of Ext.P2 till the date of receipt of the certified copy of the judgment, shall be excluded while computing the period of limitation for initiating fresh proceeding. All other contentions are left open.

**Sd/ -  
ZIYAD RAHMAN A.A.  
JUDGE**

SCS



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APPENDIX OF WP(C) NO. 47697 OF 2025

**PETITIONER EXHIBITS**

- Exhibit P1 TRUE COPY OF THE SHOW CAUSE NOTICE NO. 68/2024-25 DATED 10.12.2024 ISSUED BY THE 2ND RESPONDENT
- Exhibit P2 TRUE COPY OF THE ORDER-IN-ORIGINAL NO. 06/2025-26 GST DATED 25.09.2025 PASSED BY THE 3RD RESPONDENT
- Exhibit P3 TRUE COPY OF THE JUDGMENT DATED 05.02.2025 PASSED BY THIS HONOURABLE COURT IN JOINT COMMISSIONER & ANOTHER VS. M/S. LAKSHMI MOBILE ACCESSORIES [2025 KHC ONLINE 149]
- Exhibit P4 TRUE COPY OF THE JUDGMENT DATED 08.04.2025 IN W.A.NO.627 OF 2025 - M/S. THARAYIL MEDICALS VS. THE DEPUTY COMMISSIONER, THRISSUR AND ANOTHER [2025 KHC ONLINE 467]
- Exhibit P5 TRUE COPY OF THE CIRCULAR NO.254/11/2025-GST DATED 27.10.2025 ISSUED BY CBIC
- Exhibit P6 TRUE COPY OF THE CIRCULAR NO. 1/1/2017-GST DATED 26.06.2017 ISSUED BY THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
- Exhibit P7 TRUE COPY OF CIRCULAR NO. 3/3/2017-GST DATED 05.07.2017 ISSUED BY THE CBIC
- Exhibit P8 TRUE COPY OF CIRCULAR NO. 31/05/2018-GST DATED 09.02.2018 ISSUED BY CBIC
- Exhibit P9 TRUE COPY OF THE NOTIFICATION NO. 14/2017-CENTRAL TAX DATED 01.07.2017