HIGH COURT OF TRIPURA
AGARTALA

WP(C) No.382/2026

1. M/S Balaji Concast, A partnership firm bearing GSTIN-16AARFB9244L1ZU having its principal place of business at C/o Gour Chandra Saha, Madhya Banamalipur, Agartala, West Tripura-799001 and factory premises at TIDC, Bodhjungnagar Industrial Complex, Growth Centre, Khayerpur, West Tripura, Agartala-799008.

2. Mr. Gour Chandra Saha, Partner of M/S Balaji Concast, a partnership firm bearing GSTIN16AARFB9244L1ZU having its principal place of business at C/o Gour Chandra Saha, Madhya Banamalipur, Agartala, West Tripura-799001 and factory premises at TIDC, Bodhjungnagar Industrial Complex, Growth Centre, Khayerpur, West Tripura, Agartala-799008.

……… Petitioner(s).

V E R S U S

1. Union of India, through its Secretary, Ministry of Finance, having his office at 137, North Block, New Delhi-110001.

2. The Joint Director, Directorate General of GST Intelligence, Government of India, Guwahati Zonal Unit, 77, Rupkonwar Jyoti Prasad Agarwal Road, Opp. Srimanta Sankardeva Kalakshetra, P.O. Panjabari, Guwahati-781037.

3. The Additional/Joint Commissioner, CGST, Government of India, Agartala Commissionerate, Central GST Bhavan, Agartala, Tripura-799001.

………Respondent(s).

For Petitioner(s)	:	Mr. Ankit Kanodia, Advocate, Mr. Kousik Roy, Advocate, Ms. Megha Agarwal, Advocate, Mr. Diptanu Chakraborty, Advocate.
For Respondent(s)	:	Mr. Bidyut Majumder, Deputy S.G.I., Mr. Biplabendu Roy, Advocate.

HON'BLE THE CHIEF JUSTICE MR. M.S. RAMACHANDRA RAO
HON'BLE MR. JUSTICE BISWAJIT PALIT

Order

25/06/2026

Notice.

Mr. Bidyut Majumder, Deputy S.G.I., accepts notice for respondent No.1 and Mr. Biplabendu Roy, counsel, accepts notice for respondents No.2 and 3.

The issue raised in the Writ Petition is the validity of the impugned Demand-cum-Show Cause notice dt.27.04.2026 issued by the respondent No.2 covering multiple financial years 2020-21, 2021-22, 2022-23 and 2023-24.

Counsel for the petitioners contends relying on the judgment of the Division Bench of the Kerala High Court in ***Joint Commissioner (Intelligence & Enforcement), SGST Department, Thiruvananthapuram v. Lakshmi Mobile Accessories***[1] that there is no mandate under Section 74 of the CGST Act for issuance of a consolidated show cause notice covering various assessment years; that the exercise is to be conducted in relation to each of the years in which the pre-conditions mentioned in Section 74(1) exist; under Section 74, the end termini for adjudication varies for each financial/assessment year, since it is not pegged to the date of the show cause notice, but to a period of five years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilized, relates to. Issuing a consolidated show-cause notice covering various financial/assessment years would cause prejudice to an assessee who would not get the full period envisaged for adjudication under the Statute, if that period is circumscribed by the limitation period prescribed in relation to an earlier financial/assessment year. The Statutory period available for an assessee to put forth its contentions against the show cause notice in an effective manner cannot be curtailed by an unnecessary act on the part of the Department in issuing a consolidated show cause notice that includes therein a financial/ assessment year in relation to which the period for passing a final order expires earlier.

[1] (2025) 27 Centax 101 Kerala

Counsel further contended that for the years 2020-21 and 2021-22, the last date for issuing show cause notice as well as passing of an order under Section 73 of the Act has already expired and it is impermissible, in view of the above decision, to issue a single show cause notice to overcome the period of limitation in regard to the years 2020-21 and 2021-22.

Prima facie, we find force in the said contentions.

Therefore, there shall be interim stay of all further proceedings pursuant to the impugned show cause notice until further order(s).

List the matter on ***24.08.2026***.

Counter affidavit be filed in the meantime.

(BISWAJIT PALIT, J) **(M.S. RAMACHANDRA RAO, CJ)**

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