



2026:KER:37286

WPC.No.18343/26

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

**PRESENT**

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

**MONDAY, THE 1<sup>ST</sup> DAY OF JUNE 2026 / 11TH JYAISHTA, 1948**

**WP(C) NO. 18343 OF 2026**

**PETITIONER:**

**M/S. MALABAR TRADE LINKS,  
VIII/202, K E ROAD, KANJIRAPPALLY, KOTTAYAM,  
REPRESENTED BY ITS PROPRIETOR  
SRI. SIYAD P. A., PIN - 686 507.**

**BY ADVS. SHRI.K.S.HARIHARAN NAIR  
SMT.G.REMADEVI  
SMT.HARIMA HARIHARAN  
SHRI.RAJATH R NATH  
SHRI.DHEERAJ SASIDHARAN  
SHRI.SREE HARIDEV  
SHRI.BONEY D THOMAS**

**RESPONDENTS:**

**SUPERINTENDENT, OFFICE OF THE SUPERINTENDENT OF  
CENTRAL GST AND CENTRAL EXCISE, 4TH FLOOR, JOYEES  
ARCADE, YMCA ROAD, KOTTAYAM, PIN - 686 001.**

**ADV.GIREESHKUMAR V -SC**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR  
ADMISSION ON 01.06.2026, 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 composite Show Cause Notice which was issued by the respondents for multiple financial years namely, 2019-2020 and 2020-2021 and Ext.P2 Order-in-Original. 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 (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 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



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down by this Court in the above referred judgments, an interference is required. Accordingly, this writ petition is disposed of, quashing Ext.P1 and Ext.P2, granting liberty to the respondent to issue separate notices for the relevant assessment years. However, the period from the date of Ext.P1 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**

DG/1.6.26



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**APPENDIX OF WP(C) NO. 18343 OF 2026**

**PETITIONER EXHIBITS**

- Exhibit P1**                    **TRUE COPY OF THE SHOW-CAUSE NOTICE NO. 08/2025-26/SUPDT-MDKM DATED 22-09-2025 ISSUED BY THE RESPONDENT**
- Exhibit P2**                    **TRUE COPY OF THE ORDER-IN- ORIGINAL NO. 09/2025-26-GST-SUPDT-MDKM DATED 03-03-2026 ISSUED BY THE RESPONDENT**