Uber India Systems Private Limited vs. Deputy Commissioner of Central Tax & Ors.

Validity of common Show Cause Notice for multiple tax periods – Proceedings under the CGST Act relating to issuance of Show Cause Notice covering multiple financial years.

Date of Order: January 28, 2026
Case Law No: GIB-APHC-2026-11
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Facts:
The petitioner received a show cause notice dated 12.06.2024 proposing levy of tax and penalty for the tax periods 2018-19 to 2020-21. The petitioner challenged the notice before the High Court contending that a single show cause notice cannot be issued covering multiple assessment periods or financial years.

Court Decision:
The High Court held that assessment proceedings for each taxation period or financial year must be initiated through separate show cause notices. Since the impugned notice covered multiple taxation periods in a single show cause notice, the Court set aside the notice following the earlier judgment of the same Court. The writ petition was allowed with liberty to the authorities to initiate proceedings in accordance with law.

Cases Referred by Court:

- S.J Constructions vs. Assistant Commissioner & Ors.

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