

Radiant Cash Management Services Ltd. vs. Commercial Tax Officer

Validity of multiple show cause notices for same tax period – Section 73 of the CGST Act, 2017 read with Rule 142 of the CGST Rules, 2017.

Date of Order: December 18, 2025
Case Law No: GIB-MHC-2025-17
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CASE DESCRIPTION / SUMMARY

Facts:

The petitioner challenged the show cause notice in Form GST DRC-01 dated 23.09.2025 issued under [Section 73](#) of the GST enactments for the tax period 2021-2022. The challenge was mainly on the ground that an earlier intimation in Form DRC-01A dated 06.05.2025 and a show cause notice dated 29.05.2025 had already been issued for the same tax period, and therefore another show cause notice could not be issued.

Court Decision:

The High Court held that there is no bar under the GST enactments for issuance of multiple show cause notices for the same tax period if they relate to different discrepancies or subject matters. The Court observed that the earlier proceedings and the impugned show cause notice dealt with different issues except for a limited overlap relating to exempt supplies.

The Court further held that the petitioner should submit a reply to the impugned show cause notice and raise all permissible defences before the adjudicating authority. Accordingly, the writ petition challenging the show cause notice was dismissed, with liberty granted to the petitioner to file a reply within 30 days and contest the proceedings on merits.

Cases Referred by Court:

- *Duncans Industries Ltd. vs. Commissioner of Central Excise, New Delhi*
- *Simplex Infrastructures Ltd. vs. Commissioner of Service Tax, Kolkata*
- *Avery India Ltd. vs. Union of India*
- *M/s ALM Industries Limited vs. Assistant Commissioner (AE) Central Goods and Services*
- *H.A. Shah and Co. vs. Commissioner of Income Tax*
- *Commissioner of Income Tax vs. Kelvinator of India Ltd.*
- *Workmen of Cochin Port Trust vs. Board of Trustees of the Cochin Port Trust*

- *Singh Enterprises vs. Commissioner of Central Excise, Jamshedpur*

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