

Pranav Mehta

Recently, the Hon'ble High Court of Kerala in the case of Joint Commissioner (Intelligence & Enforcement) v. Lakshmi Mobile Accessories, [2025] 171 taxmann.com 214 (Kerala) has held where taxpayer has filed instant writ petition apprehending that a composite order would be passed for 6 separate assessment years and Single Judge directed respondent to pass separate orders, considering provision of section 74, where under exercise of determination was to be conducted in relation of each year, there was no reason to interfere with order of Single Judge. Facts of the case: The respondent taxpayer was issued show cause notice [hereinafter referred to as the "SCN"] invoking Section 74 of the Central Goods and Services Tax Act [hereinafter referred to as the "CGST Act"] to demand differential tax, interest and penalty from it on an allegation of suppression of turnover during the