

HC: Single Consolidated Appeal Allowed for Common Order Covering Multiple Years

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REFER THE DECISION OF THE HON'BLE DELHI HIGH COURT IN THE CASE OF

Metalax Industries V/s Additional Commissioner, decided on 14-5-2025

Facts of the Case:

The assessee, Metalax Industries, received a show cause notice (SCN) covering three financial years.

A single common adjudication order was passed for all three years.

The assessee approached the Delhi High Court, raising concern that they would be forced to file multiple separate appeals under Section 107 of the CGST Act, 2017, for the same order.

Hon'ble High Court Judgement:

The Delhi High Court, in its judgment dated 14 May 2025, held that the assessee need not file separate appeals for each financial year.

The assessee is permitted to file a single consolidated appeal before the Appellate Authority when a common adjudication order covers multiple financial years.

This ensures procedural convenience and avoids multiplicity of litigation.