

## **Single SCN covering multiple FYs under CGST Act is impermissible; HC directed to issue separate notices**

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**THE KARNATAKA HIGH COURT IN THE CASE OF Chimney Hills Education Society V/s Additional Commissioner of Central Tax, decided on 30-9-2024**

### **Issue:**

Is it possible to issue Single SCN covering multiple FYs under CGST Act?

### **The Hon'ble High Court Judgement:**

Clubbing/consolidation of multiple assessment years in single show cause notice under Section 74 of CGST Act is impermissible; separate notices must be issued for each assessment year.

**Section 74 of Central Goods and Services Tax Act, 2017**