



2025:KER:40061

WP(C) NO. 20976 OF 2025

1

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 9<sup>TH</sup> DAY OF JUNE 2025 / 19TH JYAISHTA, 1947

WP(C) NO. 20976 OF 2025

**PETITIONER:**

T.K NAVAS,  
AGED 50 YEARS  
MANAGING PARTNER, SUPER SONIC ALUMINIUM  
TRADERS, NEAR VIMALA PUBLIC SCHOOL,  
KANJIRAMATTOM BYPASS ROAD, THODUPUZHA,  
IDUKKI DISTRICT, PIN - 685595

BY ADV SRI.MOOSA E.S.

**RESPONDENTS:**

- 1 COMMISSIONER OF GOODS AND SERVICE TAXES  
DEPARTMENT, KERALA, KARAMANA PO, KILLIPPALAM,  
TRIVANDRUM, PIN - 695002
- 2 JOINT COMMISSIONER,  
GOODS AND SERVICE TAX DEPARTMENT,  
IDUKKI AT KATTAPPANA SOUTH PO, PIN - 685515
- 3 GOODS AND SERVICE TAX OFFICER,  
STATE GOODS AND SERVICE TAX ACT,  
FIRST CIRCLE THODUPUZHA, IDUKKI, PIN - 685584



2025:KER:40061

WP(C) NO. 20976 OF 2025

2

BY ADV

SHRI.P.R SREEJITH, SC,  
SMT.ARUN AJAY SHANKAR, G.P

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR  
ADMISSION ON 09.06.2025, THE COURT ON THE SAME DAY  
DELIVERED THE FOLLOWING:



2025:KER:40061

WP(C) NO. 20976 OF 2025

3

### **JUDGMENT**

This writ petition is submitted by the petitioner being aggrieved by Ext.P5 order, issued by the 3<sup>rd</sup> respondent under Section 73 of the SGST/CGST Act, 2017. According to the petitioner, the aforesaid order was passed without proper notice to the petitioner. The learned Counsel for the petitioner contended that, even though the notice to the petitioner was uploaded in the portal, the same was not served upon the petitioner, in any of the methods contemplated under Section 169(1) (a), (b) and (c) of the SGST/CGST Act and therefore, the fact that the notice was uploaded in the portal by itself cannot be treated as a proper service of notice. Therefore, the learned Counsel for the petitioner contends that, Ext.P5 order has to be interfered with for violation of principles of natural justice.

2. I have heard Sri.Moosa E.S., learned



2025:KER:40061

WP(C) NO. 20976 OF 2025

4

Counsel for the petitioner and Sri.Arun Ajay Shankar, learned Government Pleader for the respondents.

3. As far as the service of notice is concerned, Section 169 of the SGST/CGST Act, contemplates various methods for the same. Section169(1)(d) contemplates for service of notice by way of making it available in the common portal. Since the statute recognizes any one of the modes as referred to in Section169(1) as the proper service of notice, the effective service through any one of the modes would amount to sufficient notice for initiating or continuing proceedings under the Act. The issue raised by the petitioner has been decided by a Division Bench of this Court in W.A. No.938/2024 in **Sunil Kumar K. v. The State Tax Officer -I, Kottarakkara**, wherein, it was held that, the service of notice by making it available on the portal, would be sufficient.

In such circumstances, I do not find any justifiable



2025:KER:40061

WP(C) NO. 20976 OF 2025

5

reasons to entertain this writ petition and accordingly, it is dismissed without prejudice to the right of the petitioner to invoke statutory remedies, if any.

**Sd/ -  
ZIYAD RAHMAN A.A.  
JUDGE**

SCS



2025:KER:40061

WP(C) NO. 20976 OF 2025

6

**APPENDIX OF WP(C) 20976/2025**

**PETITIONER EXHIBITS**

- |                   |                                                                                                                                                                             |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Exhibit P1</b> | <b>TRUE COPY OF THE GSTASMT-10 DATED ISSUED BY THE PRECEDENT OF 3RD RESPONDENT 20-01-2021.</b>                                                                              |
| <b>Exhibit P2</b> | <b>TRUE COPY OF THE OBJECTION FILED BY THE PETITIONER AGAINST THE ASMT-10 DATED 21-04- 2021 WITH RECONCILIATION STATEMENT.</b>                                              |
| <b>Exhibit P3</b> | <b>TRUE COPY OF THE DRC-3 FILED BY THE PETITIONER ON 21-04- 2021 AS THE DEMANDED TAX BY THE PRECEDENT OF 3RD RESPONDENT.</b>                                                |
| <b>Exhibit P4</b> | <b>TRUE COPY OF THE SHOW CAUSE NOTICE U/S 73(1) DATED 07-05- 2024 ISSUED BY THE 3RD RESPONDENT THROUGH THE GST PORTAL.</b>                                                  |
| <b>Exhibit P5</b> | <b>TRUE COPY OF THE PROCEEDINGS UNDER SECTION 73 OF THE CGST/SGST ACT 2017 DATED 29-07-2024 AND ORDER DATED 31-07-2024 ISSUED BY THE 3RD RESPONDENT THROUGH GST PORTAL.</b> |