

HIGH COURT OF TRIPURA
A G A R T A L A
WP(C) No. 708 of 2025

Sri Nikhil Debnath

Petitioner(s)

- V E R S U S

The Union of India & others

Respondent(s)

For Petitioner(s) : Mr. Samar Das, Advocate, Mr. Bharat Raichandi, Advocate.

For Respondent(s) : Mr. Bidyut Majumder, Dy. S.G.I, Mr. P Gautam, Sr. G.A, Mr. Biplabendu Roy, Advocate.

HON'BLE THE CHIEF JUSTICE MR. M.S. RAMACHANDRA RAO HON'BLE MR.
JUSTICE BISWAJIT PALIT =O=R=D=E=R= 06.05.2026 Admit the Writ Petition.

Perused the counter affidavit filed by the respondents. There is a plea raised in para-23 of the counter affidavit of respondent Nos. 1 , 3 & 4 that not only was the order in original uploaded in the common portal on 08.06.2023 but the same was also dispatched by Speed Post on 01.06.2023 to the address provided by the petitioner in the GST registration.

As regards the former, the judgment of the Madras High Court in Sharp Tanks and Structural Pvt. Ltd. Vs Deputy Commissioner (GST) (Appeals), Tirunelveli reported in (2025) 34 CENTEX 426 (Madras), referred to in the previous interim order states that mere uploading of the order in the GST Portal would not suffice, and that the respondents ought to choose other modes of service also, which would be a proper exercise of the power of the respondents when there are other choices also

made available under Section 169 of the Act.

As regards the plea of sending it by Speed Post, what sub- clause (b) of sub-section (1) of section 169 of the Act requires is that the order in original should be sent by Speed Post with "Acknowledgement due".

Though the respondents have produced the Dispatch Register and a photocopy of the receipt issued by the Postal Department showing dispatch by Speed Post, they have not produced the "Acknowledgment" card which would have been returned to the respondent after the article sent by speed post is received by the petitioner with signature of petitioner's representative.

Therefore, prima facie it cannot be said that there is compliance of sub-clause (b) of sub-section (1) of Section 169 of the CGST Act.

Counsel for the petitioner also points out that the Postal Department has informed the petitioner that there is no evidence of service of the article in question on petitioner after it was dispatched by the respondents.

The said response of the Department of Posts, Government of India dt. 07.04.2026 is also taken on record.

Therefore, the interim order granted on 17.12.2025 is made absolute.

List for hearing in due course.

(BISWAJIT PALIT, J)

(M.S. RAMACHANDRA RAO)

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