



2025:KER:40060

WP(C) NO. 20671 OF 2025

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

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

WP(C) NO. 20671 OF 2025

PETITIONER:

T K NAVAS,
AGED 50 YEARS
S/O KASSIM, MANAGING PARTNER OF SUPER SONIC
ALUMINIUM TRADERS, NEAR VIMALA PUBLIC SCHOOL,
KANJIRAMATTOM BYPASS ROAD, THODUPUZHA, IDUKKI,
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



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BY ADV

SHRI.P.R.SREEJITH, SC,
SMT.JASMIN M.M, G.P

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



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JUDGMENT

This writ petition is submitted by the petitioner being aggrieved by Ext.P6 order, issued by the 3rd 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.P6 order has to be interfered with for violation of principles of natural justice.

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



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Counsel for the petitioner and Smt.Jasmin M.M., 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



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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



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APPENDIX OF WP(C) 20671/2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GSTASMT-10 DATED 03-11-2020.
Exhibit P2	TRUE COPY OF THE OBJECTION AGAINST THE ASMT-10 DATED 02-12-2020 WITH RECONCILIATION STATEMENT.
Exhibit P3	TRUE COPY OF THE GST DRC-01A DATED 23-12-2020.
Exhibit P4	TRUE COPY OF THE DRC-03 ON 22-07-2021 AND 29-09-2021.
Exhibit P5	TRUE COPY OF THE SHOW CAUSE NOTICE U/S 73(1) DATED 20-12-2023
Exhibit P6	TRUE COPY OF THE PROCEEDINGS UNDER SECTION 73 OF THE CGST/SGST ACT 2017 AND ORDER IN FORM GST DRC-07 DATED 27-03-2024.