

**Court No. - 2**

**Case :-** WRIT TAX No. - 602 of 2025

**Petitioner :-** M/S Radha Industries Thru. Partner Shri Atul Agarwal

**Respondent :-** The Deputy Commissioner, Sector-22 State Gst Room No 312, 3rd Floor Vaniya Kar Bhawan Lucknow

**Counsel for Petitioner :-** Manish Jauhari, Ambuj Kumar Bajpai, Sonika Dixit

**Hon'ble Rajan Roy, J.**

**Hon'ble Om Prakash Shukla, J.**

Heard.

The only ground raised by the petitioner's counsel for challenging the final order passed under Section 74(9) of the Uttar Pradesh Goods and Services Tax Act, 2017 is that the service was not in terms of Section 169, however, in the same vein he says that the notice was uploaded on the common portal, which is a mode prescribed under Section 169 (1)(d), however, he relies upon clause (f), especially on the words, "*if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence and if such mode is not practicable for any reason, then by affixing a copy thereof on the notice board of the office of the concerned officer or authority who or which passed such decision or order or issued such summons or notice*". The submission is that though the notice was uploaded on the common portal which was permissible in view of Section 169, but the petitioner's employee who had the password, left the job and, therefore, the petitioner could not access the portal nor could he know about the notice. He came to know about it only when his account was attached in another case.

Based on the aforesaid fact, he says that the words, '*if none of the modes aforesaid is practicable*', occurring in clause (f) of Section 169(1) come to his rescue, as, in the aforesaid circumstances, he preposes a question presumably to himself that after all who will decide as to whether the petitioner could access the portal or not. We are not impressed by the argument at all. The words, '*if none of the modes aforesaid is practicable*' occurring in clause (f) of Section 169(1) refer to the modes of service referred in the preceding clause not being practicable on the part of the department which is to issue the notice and it does not cater to a scenario with which the petitioner claims to

have been faced. The petitioner's counsel has misread and misunderstood the purport, meaning and application of clause (f) of Section 169(1). In this case it is not denied that the notice was uploaded on the common portal, which is a mode of service mentioned in clause (d) of Section 169(1), therefore, clause (f) has no play or application in the facts of this case.

We have perused the judgments of the Madras High Court rendered by learned Single Judge Benches in the cases of **Tvl. Sri Mathuru Eswarar Traders Represented by its Proprieto, Mr. R. Mahalingam, S/o Rmk, Ramaraj, No.3/61, Poolankinar, Thiruppur-642122 Vs. The Deputy State Tax Officer-I Udumalpet South Assessment Circle Thiruppur. No.3/61 Ragalpavi Poolankinar Thiruppul; Writ Petition No.16787 of 2025 and W.M.P. Nos. 19028 and 19029 of 2025 and Udumalpet Sarvodaya Sangham Vs. The Authority, Under Shop and Establishment Act/Deputy Commissioner of Labour, Coimbatore-18 and Ors.; Manu/TN/0514/2025**, which have been relied by the petitioner's counsel. We do not see as to how these judgments apply to the facts of this case. Even otherwise in view of our understanding of Section 169(1) clause (f) and its application, there is no case for interference.

Writ Petition stands **dismissed**, however, without prejudice to rights of the petitioner to file an appeal against the impugned order, as far as it may be permissible in law.

(Om Prakash Shukla,J.) (Rajan Roy,J.)

**Order Date :- 11.7.2025**

Saurabh