



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 19<sup>TH</sup> DAY OF JANUARY 2026 / 29TH POUSHA, 1947

WP(C) NO. 113 OF 2026

PETITIONER/S:

DHANYAMOL V,  
AGED 43 YEARS

PROPRIETRIX, ABHINAYA DIGITAL SOLUTIONS, CHEMMATH ROAD,  
NEAR K.K BRIDGE, ERNAKULAM, PIN - 682017

BY ADVS.

SRI.V.DEVANANDA NARASIMHAM  
SMT.SHEEJA D.K.  
SMT.ASHA K.SHENOY

RESPONDENT/S:

- 1 STATE TAX OFFICER,  
TAX PAYER SERVICES CIRCLE KALOOR AT THEVARA, ERNAKULAM  
NORTH DIVISION, PERUMANNOOR P.O, ERNAKULAM, PIN -  
682015
- 2 SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE,  
ERNAKULAM RANGE-2, CENTRAL EXCISE BHAVAN, KATHRIKADAVU,  
KALOOR ERNAKULAM, PIN - 682017
- 3 DEPUTY COMMISSIONER OF STATE TAX (ARREAR RECOVERY),  
KSGST DEPARTMENT, SGST COMPLEX, 1ST FLOOR, PERUMANNOOR  
P.O, ERNAKULAM, PIN - 682015

OTHER PRESENT:

SHRI.P.R.SREEJITH, SC, SMT.RESHMITHA R CHANDRAN, SR.G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
19.01.2026, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



## **JUDGMENT**

The petitioner is a registered dealer under the Central Goods and Services Tax Act, 2017 and Kerala Goods and Services Tax Act, 2017. The challenge raised by the petitioner is against Ext.P4, an order passed under Sec.73 of the CGST Act. The main challenge raised by the petitioner against Ext.P4 is on account of the fact that, the said order was passed consequent to the rejection of the application submitted by the petitioner in GST TRAN-1, seeking input tax credit of excise duty on the closing stock held on 30.06.2017. According to the petitioner, the said application was rejected without giving an opportunity of being heard and consequently, the said amount has been demanded as per Ext.P4 order passed under Sec.73 of the Act.

2. The learned counsel for the petitioner raised various contentions with regard to the sustainability of the said order. However, it is discernible from the records that, Ext.P4 order was passed on 28.12.2023, wherein, the dismissal of the Form GST TRAN-1 application has been specifically dealt with. Despite the fact that the same has been specifically mentioned therein, no challenge is raised against the said order, by filing



appeal. Even this writ petition is submitted, after more than two years from the date of issuance of Ext.P4.

3. Of course the learned counsel for the petitioner submitted that, the petitioner was not aware of Ext.P4 and has not received any intimation on the same. The petitioner came to know about the same only on receipt of Ext.P5. However, it is not disputed that, Ext.P4 was uploaded in the web portal and as per Sec.169 of the CGST Act, the uploading of the order on the portal is treated as valid service of notice. The said fact is already upheld by the Division Bench of this Court as well.

In such circumstances, I am of the view that, due to delay and lapses from the petitioner in invoking the statutory remedies or Constitutional remedies, for a period more than two years, I do not find any justifiable reasons to entertain this writ petition. Accordingly, this writ petition is dismissed.

Sd/-

**ZIYAD RAHMAN A.A.  
JUDGE**

SM/1901



APPENDIX OF WP(C) NO. 113 OF 2026

**PETITIONER EXHIBITS**

**Exhibit-P1** TRUE COPY OF APPLICATION CLAIMING EXCISE DUTY PAID RS.3,62,061/- ON THE CLOSING STOCK HELD AS ON 30-06-2017 IN FORM GST TRAN-1 DATED 29-09-2017 U/S 140 OF THE GST ACTS UPLOADED THROUGH GSTN.

**Exhibit-P2** TRUE COPY OF SHOW CAUSE NOTICE ISSUED U/S 73(1) OF THE GST ACTS ON 19-09-2023 UPLOADED IN COMMON PORTAL OF GSTN PROPOSING TO DEMAND EXBT-P1 INPUT TAX CREDIT AVAILED DURING THE YEAR 2017-2018 WITH INTEREST AND PENALTY.

**Exhibit-P3** TRUE COPY OF FORM GST DRC-06 REPLY UPLOADED IN COMMON PORTAL OF GSTN ON 30-11-2023 ALONG WITH DOCUMENTS RELATING TO EXBT-P1 TRAN-1 APPLICATION AND INVOICE/BILL COPIES AGAINST EXBT-P2 SHOW CAUSE NOTICE.

**Exhibit-P4** TRUE COPY OF FORM GST DRC-07 ASSESSMENT ORDER PASSED BY 1ST RESPONDENT U/S 73 (1) OF THE GST ACTS UPLOADED IN GSTN COMMON PORTAL ON 28-12-2023 SILENTLY WITHOUT DIGITAL SIGNATURE AND DIN.

**Exhibit-P5** TRUE COPY OF ARREAR NOTICE NO 32ASYPD0765B1ZY/C1A DATED 24-11-2025 SERVED BY THE 3RD RESPONDENT TO THE PETITIONER DEMANDING OUTSTANDING DUES FOR THE YEAR 2017-2018.

**RESPONDENTS' EXHIBITS: NIL**

TRUE COPY

P.A. TO JUDGE