



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

1

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 29TH DAY OF NOVEMBER 2024 / 8TH AGRAHAYANA, 1946

WP(C) NO. 20656 OF 2024

PETITIONER/S:

M/S. FORTUNE SERVICE,
REPRESENTED BY ITS PROPRIETOR SREEJITH,
FIRST FLOOR, 5/3472 O, MARRY LAND SQUARE
THIRUTHIYAD ROAD, KOZHIKODE, PIN - 673004

BY ADVS.
K.P.ABDUL AZEES
T.ARCHANA
BABY SAHLA B.

RESPONDENT/S:

- 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
3RD FLOOR, JEEVAN DEEP BUILDING, SANSAD MARG,
NEW DELHI, PIN - 110001
- 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY ITS CHAIRMAN, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK,
NEW DELHI, PIN - 110001
- 3 STATE OF KERALA, REPRESENTED BY SECRETARY (TAXES),
SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 4 THE STATE TAX OFFICER, TAX PAYER SERVICE CIRCLE,
CHALAPPURAM, STATE GST DEPARTMENT,
KOZHIKODE, PIN - 673006



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

2

5 THE DEPUTY COMMISSIONER,
ARREAR RECOVERY, STATE GST DEPARTMENT,
KOZHIKODE, PIN - 673006

ADDL.R6: THE GOODS AND SERVICES TAX NETWORK,
REPRESENTED BY ITS MANAGING DIRECTOR, WORLDMARK 1,
AEROCITY, INDIRA GANDHI INTERNATIONAL AIRPORT, NEW
DELHI, PIN-110037
ADDL.R6 IS SUO MOTU IMPEADED AS PER ORDER DATED
16.08.2024 IN WP(C) 20656/ 2024

BY ADVS.
P.R.SREEJITH
SHRI.JAGATH. N., CGC

SMT. JASMIN M M (GP)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
29.11.2024, ALONG WITH WP(C).22886/2024, 25526/2024 AND CONNECTED
CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

3

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 29TH DAY OF NOVEMBER 2024 / 8TH AGRAHAYANA, 1946

WP(C) NO. 22886 OF 2024

PETITIONER/S:

MR. SIVAPRASANTH PARAMESWARAN, AGED 51 YEARS
SIVODAYA HOSPITAL, KANJIRAMPARA,
THIRUVANANTHAPURAM, KERALA, PIN - 695030

BY ADVS.
ADITYA UNNIKRISHNAN
PRIYADARSINI S.
BINISHA BABY
ANIL D. NAIR (SR.)

RESPONDENT/S:

1 THE ASSISTANT COMMISSIONER, 1ST CIRCLE,
STATE GOODS AND SERVICE TAX DEPARTMENT, 4TH FLOOR,
TAX TOWER, KARAMANA,
THIRUVANANTHAPURAM, PIN - 695002

2 STATE TAX OFFICER, STATE GOODS AND SERVICES TAX
DEPARTMENT, TAX PAYER SERVICES CIRCLE,
KOWDIAR, 4TH FLOOR, TAX TOWER, KARAMANA,
THIRUVANANTHAPURAM, PIN - 695002

SMT. JASMIN M M (GP)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
29.11.2024, ALONG WITH WP(C).20656/2024 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

4

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 29TH DAY OF NOVEMBER 2024 / 8TH AGRAHAYANA, 1946

WP(C) NO. 25526 OF 2024

PETITIONER/S:

PALAKKANDY STEELS PVT. LTD.,
VI/180, NH BYE-PASS, KALARIPARAMBU,
MARUTHA ROAD POST, PALAKKAD,
REPRESENTED BY MANAGING DIRECTOR, PIN - 678007

BY ADVS.
ADITYA UNNIKRISHNAN
PRIYADARSINI S.
BINISHA BABY

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER OF STATE TAX,
TAX PAYER SERVICES CIRCLE,
STATE GOODS AND SERVICE TAX DEPARTMENT,
PALAKKAD, PIN - 678001
- 2 THE DEPUTY COMMISSIONER (ARREAR RECOVERY),
STATE GOODS AND SERVICES TAX DEPARTMENT,
PALAKKAD, PIN - 678001

SMT. JASMIN M M (GP)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
29.11.2024, ALONG WITH WP(C).20656/2024 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

5

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 29TH DAY OF NOVEMBER 2024 / 8TH AGRAHAYANA, 1946

WP(C) NO. 26672 OF 2024

PETITIONER/S:

HOMESTEAD PROJECTS & DEVELOPERS PVT. LTD.,
EP/VII-691, E-L, OPP. GOVT. REST HOUSE, CHANGUVETTY,
KOTAKKAL, MALAPPURAM
REPRESENTED BY ITS MANAGING DIRECTOR,
ABDUL LATHEEF KAINIKKARA, PIN - 676501

BY ADVS.
SREELEKSHMI BEN
JOSE JACOB
JAZIL DEV FERDINANTO
ANNE MARIA MATHEW

RESPONDENT/S:

- 1 DEPUTY COMMISSIONER,
TAXPAYER SERVICES CIRCLE, SGST DEPARTMENT, TIRUR,
MALAPPURAM, KERALA, PIN - 676101
- 2 STATE TAX OFFICER (WC),
OFFICE OF THE JOINT COMMISSIONER,
STATE GST DEPARTMENT, MALAPPURAM, PIN - 676505
- 3 UNION OF INDIA, REPRESENTED BY SECRETARY,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI, PIN - 110001
- 4 STATE OF KERALA, REPRESENTED BY THE SECRETARY,
COMMERCIAL TAXES, GOVT. OF KERALA,
TRIVANDRUM, KERALA, PIN - 695002



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

6

5 THE GOODS AND SERVICES TAX NETWORK,
REPRESENTED BY ITS MANAGING DIRECTOR, WORLDMARK 1,
AEROCITY, INDIRA GANDHI INTERNATIONAL AIRPORT,
NEW DELHI-110037
[IS SUO MOTU IMPEADED AS ADDL.R5 AS PER ORDER DATED
16/08/2024 IN WP(C)26672/24

BY ADV P.R.SREEJITH
SMT. JASMIN M M (GP)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
29.11.2024, ALONG WITH WP(C).20656/2024 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

7

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 29TH DAY OF NOVEMBER 2024 / 8TH AGRAHAYANA, 1946

WP(C) NO. 26855 OF 2024

PETITIONER/S:

KUMARAKOM LAKE RESORTS,
A UNIT OF PAUL RESORTS AND HOTELS PRIVATE LIMITED,
1/130A, PALLICHIRA, KUMARAKOM NORTH, KOTTAYAM
REPRESENTED BY P.P. JOY, DIRECTOR, PIN - 686563

BY ADVS.
SREELEKSHMI BEN
JOSE JACOB
JAZIL DEV FERDINANTO
ANNE MARIA MATHEW

RESPONDENT/S:

- 1 UNION OF INDIA, REPRESENTED BY SECRETARY,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI, PIN - 110001
- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY
COMMERCIAL TAXES, GOVT. OF KERALA,
TRIVANDRUM, KERALA, PIN - 695002
- 3 THE DEPUTY COMMISSIONER,
OFFICE OF THE DEPUTY COMMISSIONER, SGST DEPARTMENT,
SPECIAL CIRCLE-III, THEVARA, PERUMANOOR P.O.,
ERNAKULAM, PIN - 682015



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

8

4 THE DEPUTY COMMISSIONER,
OFFICE OF THE DEPUTY COMMISSIONER,
TAXPAYERS SERVICES DIVISION, STATE GOODS AND SERVICES
TAX DEPARTMENT, 4TH FLOOR,
MINI CIVIL STATION, PALA, PIN - 686575

ADDL.R5 THE GOODS AND SERVICES TAX NETWORK,
REPRESENTED BY ITS MANAGING DIRECTOR, WORLDMARK 1,
AEROCITY, INDIRA GANDHI INTERNATIONAL AIRPORT, NEW
DELHI-110037.
ADDL. R5 IS SUO MOTU IMPEADED AS PER ORDER DATED 16-
08-2024 IN WP(C) 26855/2004.

BY ADV P.R.SREEJITH
SMT. JASMIN M.M, GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
29.11.2024, ALONG WITH WP(C).20656/2024 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

9

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 29TH DAY OF NOVEMBER 2024 / 8TH AGRAHAYANA, 1946

WP(C) NO. 27724 OF 2024

PETITIONER/S:

M/S. NEW CLASSIC DISTRIBUTORS,
NEAR NIRMALA COLLEGE,
PRIVATE BUS STAND ROAD,
SOUTH CHALAKUDY,
REPRESENTED BY ITS MANAGING PARTNER
SRI. P.V. ANTU, PIN - 680307

BY ADVS.
AJI V.DEV
ALAN PRIYADARSHI DEV
S.SAJEEVAN

RESPONDENT/S:

- 1 THE ASSISTANT STATE TAX OFFICER,
TAXPAYER SERVICES CIRCLE,
STATE G.S.T. DEPARTMENT,
MINI CIVIL STATION,
CHALAKKUDY, KERALA, PIN - 680307
- 2 JOINT COMMISSIONER, TAXPAYER SERVICES,
COMMERCIAL TAXES COMPLEX, POOTHOLE,
THRISSUR, PIN - 680004



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

10

3 THE GOODS AND SERVICES TAX NETWORK,
REPRESENTED BY ITS MANAGING DIRECTOR, WORLDMARK 1,
AEROCITY, INDIRA GANDHI INTERNATIONAL AIRPORT,
NEW DELHI-110037
IS SUO MOTU IMPEADED AS ADDITIONAL R3 AS PER ORDER
DATED 16.08.2024 IN WP(C) 27724/2024.

BY ADV P.R.SREEJITH
SMT. JASMIN M.M, GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
29.11.2024, ALONG WITH WP(C).20656/2024 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

11

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 29TH DAY OF NOVEMBER 2024 / 8TH AGRAHAYANA, 1946

WP(C) NO. 29264 OF 2024

PETITIONER/S:

M/S. MUSLIM PRINTING AND PUBLISHING COMPANY LIMITED,
62/2826, CHANDRIKA DAILY,
KANNUR ROAD, KOZHIKKODE, KERALA,
REPRESENTED BY ITS DIRECTOR,
ABDUL SAMEER PM, PIN - 673001

BY ADVS.
SREELEKSHMI BEN
JOSE JACOB
JAZIL DEV FERDINANTO
ANNE MARIA MATHEW

RESPONDENT/S:

- 1 UNION OF INDIA,
REPRESENTED BY SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, NORTH BLOCK,
NEW DELHI, PIN - 110001
- 2 STATE OF KERALA,
REPRESENTED BY THE SECRETARY,
COMMERCIAL TAXES, G
OVT. OF KERALA, TRIVANDRUM,
KERALA, PIN - 695002



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

12

3 STATE TAX OFFICER, OFFICE OF THE STATE TAX OFFICER,
TAX PAYER SERVICES CIRCLE, KOZHIKODE CITY,
STATE GST DEPARTMENT, 1ST FLOOR, JAWAHAR NAGAR COLONY,
ERANHIPALAM (P.O.), KOZHIKODE, PIN - 673006
SMT. JASMIN M.M, GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
29.11.2024, ALONG WITH WP(C).20656/2024 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

13

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 29TH DAY OF NOVEMBER 2024 / 8TH AGRAHAYANA, 1946

WP(C) NO. 29918 OF 2024

PETITIONER/S:

M/S. ANSARI TRADERS,
XXI-72-A3, RAYONPURAM P.O., PERUMBAVOOR, ERNAKULAM,
REPRESENTED BY ITS MANAGING PARTNER
SRI. P.P. SALIM, PIN - 683543

BY ADVS.
AJI V.DEV
ALAN PRIYADARSHI DEV
S.SAJEEVAN

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER,
TAXPAYER SERVICES CIRCLE, STATE G.S.T. DEPARTMENT,
MINI CIVIL STATION, PERUMBAVOOR, PIN - 683542
- 2 THE SENIOR ENFORCEMENT OFFICER,
ENFORCEMENT SQUAD, CHALAKUDY (ADDITIONAL CHARGE)
STATE TAX OFFICER TAX PAYER SERVICES CIRCLE, SGST,
WADAKKANCHERY & PERUMBAVOOR AT MINI CIVIL STATION,
CHALAKKUDY, PIN - 680307



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

14

3 THE JOINT COMMISSIONER OF STATE TAX,
TAXPAYER SERVICES, MINI CIVIL STATION,
ALUVA, PIN - 683101

4 GOODS AND SERVICE TAX NETWORK,
REPRESENTED BY ITS AUTHORISED OFFICER,
EAST WING, 4TH FLOOR, WORK MARK 1,
AEROCITY, NEW DELHI, PIN - 110037

SRI. P.R. SREEJITH,
SMT. JASMIN M.M, GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
29.11.2024, ALONG WITH WP(C).20656/2024 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

15

JUDGMENT

[WP(C) Nos.20656/2024, 22886/2024, 25526/2024, 26672/2024,
26855/2024, 27724/2024, 29264/2024, 29918/2024]

The short question arising in these writ petitions is whether orders issued under Section 73 of the CGST/SGST Acts must carry the digital or manual signature of the officer passing the order in order to treat the order to be a valid order for the purposes of the CGST/SGST Acts.

2. The issue appears to be covered in favour of the petitioners in these writ petitions by the recent Division Bench judgment of the Telangana High Court in ***Silver Oak Villas LLP V. Assistant Commissioner (ST), Begunpet Division Hyderabad [(2024) 17 Centax 442 (Telangana)]***, where the Court held as follows:-

“5. It is at this juncture relevant to take note of the recent decision of the High Court for the State of Andhra Pradesh in W.P.No.29397 of 2023/SRK Enterprises V. Asstt. Commissioner (ST) [2023] 157 taxmann.com 93/[2024] 102 GST 450 (82) G.S.T.L. 142/(2023) 13 Centax 60(AP) and stood decided on 10.11.2023, wherein the Hon’ble Division Bench of the Andhra Pradesh High Court had under similar circumstances in paragraph Nos.7 to 12 held as under:



7. *On consideration of the submissions advanced and the legal provisions, we are of the view that Section 160 of CGST Act 2017 is not attracted. An unsigned order cannot be covered under —any mistake, defect or omission therein as used in Section 160. The said expression refers to any mistake, defect or omission in an order with respect to assessment, re-assessment; adjudication etc and which shall not be invalid or deemed to be invalid by such reason, if in substance and effect the assessment, reassessment etc is in conformity with the requirements of the Act or any existing law. These would not cover omission to sign the order. Unsigned order is no order in the eyes of law. Merely uploading of the unsigned order, may be by the Authority competent to pass the order, would, in our view, not cure the defect which goes to the very root of the matter i.e. validity of the order.*

8. *We are of the further view that Section 169 of CGST Act 2017 is also not attracted. Here, the question is of not signing the order and not of its service or mode of service.*

9. *In the case of A. V. Bhanoji Row vs. Assistant Commissioner (ST) in W.P.No.2830 of 2023 decided on 14.02.2023, upon which reliance has been placed by learned counsel for the petitioner (Ex.P6), a Co-ordinate Bench of this Court has held that the signatures cannot be dispensed with and the provisions of Sections 160 and 169 of CGST Act would not come to the rescue.*

10. *Paragraph 6 of A. V. Bhanoji Row (supra) is reproduced as under:- —*

6. *A reading of Section 160 of the Act makes it*



very much clear and candid that the safeguards contained therein cannot be made applicable for the contingency in the present case. Section 169 of the Act, which deals with the service of notice, enables the department to make available any decision, order, Summons, Notice or other communication in the common portal. In the guise of the same, the signatures cannot be dispensed with. In the considered opinion of this court, the aforesaid provisions of law would not come to the rescue of the respondent herein, for justifying the impugned action.

11. The writ petition deserves to be allowed on the first ground itself.

12. Consequently, we are not entering into the merits of the second ground, leaving it open to the concerned authority to consider, if the ground as in the impugned order, is different than the one contained in the show cause notice, and if it is so, it shall be open for the Authority to issue fresh notice, if it is proposed to proceed on such ground. However, at this stage, learned counsel for the petitioner submits that the petitioner has submitted reply to the show cause notice dated 31.01.2023 and he shall also file additional reply, with respect to the alleged new ground as in the impugned order of his own, within a period of four (04) weeks from today.

6. The similar view was also taken in yet another writ petition by the Hon'ble Division Bench of the Andhra Pradesh High Court in A.V. Bhanoji Row V. Asstt. Commissioner (ST) [W.P.No.2830 of 2023 dated 14.02.2023], wherein also the Hon'ble Division Bench had reiterated the same view wherein paragraph Nos.6 and 7 has held as under:

6. A reading of Section 160 of the Act makes it



very much clear and candid that the safeguards contained therein cannot be made applicable for the contingency in the present case. Section 169 of the Act, which deals with the service of notice, enables the department to make available any decision, order, 4 Summons, Notice or other communication in the common portal. In the guise of the same, the signatures cannot be dispensed with. In the considered opinion of this court, the aforesaid provisions of law would not come to the rescue of the respondent herein, for justifying the impugned action.

7. For the aforesaid reasons, this Writ Petition is allowed, setting aside the impugned order of the 1st Respondent, dated 23-11-2022 and the DRC-07 notice, dated 23-11-2022 for the tax period 2017-18,2018-19 and 2019-20, as well as the show cause notice dated 22-10-2022 and DRC-01 notice, dated 22-10-2022 issued by the 1st Respondent and uploaded in the GST common portal. However, this order will not preclude the respondents from proceeding in accordance with law, in the light of the observations made Supra. There shall be no order as to costs.

8. Yet another matter came up before the High Court of Delhi in W.P.No.2872 of 2023, which stood decided on 03.02.2023 [2023 (78) G.S.T.L. 232(Del.) = (2023) 7 Centax 174 (Del.)], wherein in paragraph Nos.14 to 17 the High Court of Delhi has held as under:

Concededly, the impugned order cannot be sustained as it is unsigned. This issue is covered by the decision of a coordinate Bench of this Court in Railsys Engineers Private Limited & Anr. V. The Additional Commissioner of Central Goods and Services Tax (Appeals-II) & Anr. W.P.(C) 4712/2022,



decided on 21.07.2022.:

An unsigned notice or an order cannot be considered as an order as has been held by the Bombay High Court in Ramani Suchit Malushte vs. Union of India and ors. W.P.(C) 9331/2022, decided on 21.09.2022.

In view of the above, the impugned order dated 07.06.2022 is set aside.

Since it is stated that the show cause notice dated 06.02.2021 should be confirmed to the discrepancies as pointed out in the notice dated 01.01.2021, this Court does not consider it apposite to set aside the said show cause notice but to provide an opportunity to the petitioner to file a reply to the notice dated 01.01.2021 and 06.02.2021. The said reply be filed within a period of two weeks from today."

I am in respectful agreement with the findings of the Telangana High court in Paragraph Nos.5, 6 and 8 of the judgment in ***Silver Oak Villas LLP (Supra)***. However, I am of the opinion that the reference to Rule 26(3) of the CGST Rules in the said judgment may not be apposite as that Rule refers specifically to issues of registration.

3. In the light of the above, these writ petitions are allowed by quashing the impugned orders and making it



clear that it will be open to the competent among the respondents in all these cases to upload fresh orders by affixing digital signatures or by serving a copy of the order after affixing manual signature. Since it is possible that in several of the cases, there may have been a change of officer, who passed the original order, I make it clear that, fresh orders shall be passed by the competent officer presently in office, after affording a fresh opportunity of hearing to the petitioners in these cases. It is made clear that none of the orders directed to be issued in the terms of this judgment shall be questioned on the ground that they are issued beyond the period of limitation and it will be deemed for all purposes that the fresh orders will relate back to the date on which the original orders (which have been set aside) have been issued.

Any other contention (other than the contention that the orders are invalid for lack of digital/manual signature) will be left open.

The writ petitions are ordered accordingly.

Sd/-
GOPINATH P. , JUDGE



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

21

APPENDIX OF WP(C) 20656/2024

PETITIONER EXHIBITS

Exhibit P1 **COPY OF THE ORDER NO ZD321223010289V/2017-18
DATED 12/12/2023**

Exhibit P2 **THE RECONCILIATION STATEMENT**

Exhibit P3 **THE REVENUE RECOVERY NOTICE NO. GST/2023-
24/253 DATED 08/05/2024**

RESPONDENT ANNEXURES

Annexure R6(a) **True copy of the Advisory dated 25th
September 2024, issued by an Addl. 6th
Respondent**



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

22

APPENDIX OF WP(C) 22886/2024

PETITIONER EXHIBITS

- Exhibit P1** **TRUE COPY OF NOTICE UNDER FORM GSTASMT I0
DATED 15.12.2020**
- Exhibit P2** **. TRUE COPY OF SHOW CAUSE NOTICE ISSUED UNDER
SEC.73 DATED 11.10.2022**
- Exhibit P3** **TRUE COPY OF REMINDER DATED 6.6.2023 ISSUED
BY THE 2ND RESPONDENT**
- Exhibit P4** **. TRUE COPY OF ORDER UNDER SEC.73 ALONG WITH
FORM GSTDRC 07 DATED 1.8.2023 ISSUED BY THE
2ND RESPONDENT**



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

23

APPENDIX OF WP(C) 25526/2024

PETITIONER EXHIBITS

- | | |
|-------------------|---|
| Exhibit P1 | TRUE COPY OF THE NOTICE DATED. 24-06-2024
ISSUED BY 2ND RESPONDENT I |
| Exhibit P2 | TRUE COPY OF THE SHOW CAUSE NOTICE DATED 25-
09-2023 |
| Exhibit P3 | TRUE COPY OF ORDER UNDER SEC.73 ALONG WITH
FORM GSTDRC 07 DATED 13-11-2023 ISSUED BY THE
1STRESPONDENT |



WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

APPENDIX OF WP(C) 26672/2024

PETITIONER EXHIBITS

- Exhibit P1** TRUE COPY OF THE ASMT-10 NOTICE DATED 29.09.2020 ISSUED UNDER RULE 99(1) OF THE CGST RULES,2017
- Exhibit P2** TRUE COPY OF THE REPLY DATED 07.01.2021 FILED BEFORE RESPONDENT NO.2
- Exhibit P3** TRUE COPY OF THE NOTICE DATED 28.09.2022 ISSUED BY RESPONDENT NO.2 UNDER SECTION 73(5) OF THE CGST ACT,2017
- Exhibit P4** TRUE COPY OF THE REPLY DATED 05.12.2022 FILED BEFORE RESPONDENT NO.2
- Exhibit P5** TRUE COPY OF SHOW CAUSE NOTICE NO.ZD3206230061218/2017-18 DATED 08.06.2023
- Exhibit P6** TRUE COPY OF THE FORM GST DRC-06 DATED 09.09.2023
- Exhibit P7** TRUE COPY OF THE REPLY ALONG WITH THE ACKNOWLEDGMENT RECEIVED FOR PERSONAL HEARING DATED 21.09.2023
- Exhibit P8** TRUE COPY OF THE DRC-07 ORDER DATED 20.12.2023 ISSUED BY RESPONDENT NO.1
- Exhibit P9** TRUE COPY OF THE RECTIFICATION APPLICATION DATED 19.03.2024 FILED BEFORE RESPONDENT NO.1
- Exhibit P10** TRUE COPY OF THE RECTIFIED ORDER DATED 23.04.2024 ISSUED BY RESPONDENT NO.1
- Exhibit P11** TRUE COPY OF NOTIFICATION NO.13/2017 - CENTRAL TAX DATED 28.06.2017
- Exhibit P12** TRUE COPY OF NOTIFICATION NO. G.O.(P) NO 61/2017/TAXES DATED 30.06.2017



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

25

Exhibit P13 **TRUE COPY OF GSTR-9 AND GSTR-9C RETURNS FILED FOR THE YEAR 2017-18**

Exhibit P14 **TRUE COPY OF THE OCCUPANCY CERTIFICATE**

Exhibit P15 **TRUE COPY OF NOTE-10-DEPOSITS &ADVANCES' OF THE AUDITED FINANCIAL STATEMENTS**

Exhibit P16 **TRUE COPY OF THE LEDGER EXTRACT OF MR. KADER**

Exhibit P17 **TRUE COPY OF THE SALE DEED ENTERED INTO WITH MR. KADER FOR THE PURCHASE OF LAND**

RESPONDENT ANNEXURES

Annexure R5(a) **True copy of the Advisory dated 25th September 2024, issued by an Addl. 5th Respondent**



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

26

APPENDIX OF WP(C) 26855/2024

PETITIONER EXHIBITS

- Exhibit P1 TRUE COPY OF NOTICE IN FORM GST ASMT 10 DATED 28.06.2021 ISSUED BY RESPONDENT NO.3
- Exhibit P2 TRUE COPY OF THE REPLY DATED 31.08.2021 FILED BY THE PETITIONER
- Exhibit P3 TRUE COPY THE SHOW CAUSE NOTICE NO. 32AACCB3797N3Z9/2018-19 DATED 31.01.2024
- Exhibit P4 TRUE COPY OF THE REPLY DATED 20.03.2024 FILED BY THE PETITIONER
- Exhibit P5 TRUE COPY OF THE ORDER-IN-ORIGINAL NO. OIO/TPS/KTM/DPALA/2024/03-DC DATED 30.04.2024
- Exhibit P6 TRUE COPY OF NOTIFICATION NO.13/2017 - CENTRAL TAX DATED 28.06.2017
- Exhibit P7 TRUE COPY OF NOTIFICATION NO. G.O.(P) NO 61/2017/TAXES DATED 30.06.2017

RESPONDENT ANNEXURES

- Annexure R5(a) True copy of the Advisory dated 25th September 2024, issued by an Addl. 5th Respondent



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

27

APPENDIX OF WP(C) 27724/2024

PETITIONER EXHIBITS

- Exhibit P1** TRUE COPY OF THE NOTICE ISSUED TO THE PETITIONER IN ASMT-10 DATED: 22.09.2020
- Exhibit P2** TRUE COPY OF THE REPLY DATED: 09.11.2020 FILED/UPLOADED AGAINST EXT.P.1 NOTICE
- Exhibit P3** TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DATED: 03.11.2023
- Exhibit P4** TRUE COPY OF THE REPLY DATED: 29.11.2023 FILED/UPLOADED AGAINST EXT.P.3 NOTICE ALONG WITH ITS TWO ENCLOSURES
- Exhibit P5** TRUE COPY OF THE PROCEEDINGS PASSED U/S. 73 FOR THE YEAR 2018-19 DATED: 16-01-2024
- Exhibit P6** TRUE COPY OF THE JUDGMENT IN M/S. SRK ENTERPRISES VS. ASSISTANT COMMISSIONER (ST) 2023 (12) TMI 156 AP HC

RESPONDENT ANNEXURES

- Annexure R3(a)** True copy of the Advisory dated 25th September 2024, issued by an Addl.3rd Respondent



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

28

APPENDIX OF WP(C) 29264/2024

PETITIONER EXHIBITS

- Exhibit P1** TRUE COPY OF NOTICE IN FORM GST ASMT 10 DATED
16.09.2020
- Exhibit P2** TRUE COPY THE SHOW CAUSE NOTICE NO.
ZD3207230122125 DATED 21.07.2023 FOR F.Y
2017-18
- Exhibit P3** TRUE COPY OF THE OIO NO. ZD321223029327S
DATED 26.12.2023 ISSUED FOR THE PERIOD FROM
JULY 2017 TO MARCH 2018
- Exhibit P4** TRUE COPY OF NOTIFICATION NO.13/2017 -
CENTRAL TAX DATED 28.06.2017
- Exhibit P5** TRUE COPY OF NOTIFICATION NO. G.O.(P) NO
61/2017/TAXES DATED 30.06.2017



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

29

APPENDIX OF WP(C) 29918/2024

PETITIONER EXHIBITS

- Exhibit P1** TRUE COPY OF THE REGISTRATION CERTIFICATE
ISSUED TO THE PETITIONER UNDER THE GST
ACTS,2017 DATED 17.7.2018
- Exhibit P2** TRUE COPY OF THE SHAW CAUSE NOTICE (SCN)
ISSUED IN FORM GST DRC-01 DATED: 03.01.2024
FOR THE YEAR 2018-19 THROUGH THE GST PORTAL
- Exhibit P3** TRUE COPY OF THE PROCEEDINGS OF ASSESSMENT
PASSED/ISSUED U/S. 73 OF THE GST ACTS FOR THE
YEAR 2018-19 DATED: 22.04.2024 THROUGH THE
GST PORTAL
- Exhibit P4** TRUE COPY OF THE SUMMARY OF ORDER ISSUED IN
FORM GST DRC-07 DATED: 23.04.2024 THROUGH THE
GST PORTAL
- Exhibit P5** TRUE COPY OF THE JUDGMENT IN M/S. SRK
ENTERPRISES VS. ASSISTANT COMMISSIONER (ST)
2023 (12) TMI 156 AP HC