



2026:AHC:121401-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD**

**WRIT TAX No. - 2127 of 2026**

M/S Tejashva Tractors And Motors Through Its  
Prop-Sakshi Singh Parmar

.....Petitioner(s)

Versus

Union Of India And Another

.....Respondent(s)

---

Counsel for Petitioner(s) : Mohd Sulaiman, Ravindra Kumar  
Rastogi, Vishakha Dubey  
Counsel for Respondent(s) : Gopal Verma, Ramesh Chandra Shukla,  
A.S.G.I., Dhananjay Awasthi, Saumitra  
Singh

---

**Court No. - 4**

**HON'BLE SAUMITRA DAYAL SINGH, J.**  
**HON'BLE VIVEK SARAN, J.**

1. Heard Ms. Vishakha Dubey, learned counsel for the petitioner; Sri Gopal Verma, learned counsel for the GSTN authorities and Sri R.C. Shukla, learned counsel for the revenue.

2. Present writ petition has been filed against the order dated 09.03.2026 passed by respondent no.2, rejecting the petitioner's refund application. Basic grievance exists that though the petitioner had filed a reply dated 28.02.2026, it was prevented from filing additional reply, on the Common Portal run and managed by the GSTN. In that circumstance, the petitioner is aggrieved by the non-consideration of its case.

3. In such circumstances, we had passed the order dated 16.04.2026, requiring Sri Gopal Verma, learned counsel for the GSTN to obtain instructions as to why the petitioner was prevented from filing further replies.

4. Today, Sri Gopal Verma has produced written instructions. Copy of the same has been marked as 'X' and retained on record. By means of the

written instructions, it has been informed, at present, the Common Portal allows for only one reply to the one show-cause notice. Since the petitioner had filed that reply on 28.02.2026, it remained prevented from filing any further reply through online mode. It has been further clarified by the GSTN through those written instructions, if the petitioner were to file any such or further reply, it could have filed such reply through offline mode during the course of personal hearing.

5. In such facts, Sri R.C. Shukla, learned counsel for the revenue would submit that to the extent, the petitioner did not file any other or further reply, there is no error in the order of respondent no.2. Whatever grievance the petitioner may have, may be pursued through appeal remedy.

6. Having heard learned counsel for the parties and having perused the record, it is an admitted fact that normal medium of issuance of notices, filing of replies and service of adjudication orders is through online mode, using the Common Portal. Thus, even in the present case, the show-cause notice was issued through that mode. Its reply was filed by the petitioner through online mode. The order impugned was also issued through online mode.

7. In that view of the matter, since the central revenue authorities through the GSTN have established the medium to conduct proceedings under the Central GST Act, 2017 through online mode only, we find it difficult to accept the hybrid mode suggested by Sri Verma as the most desirable course to be adopted.

8. Once notice may be issued and replies may be entertained primarily

through online mode, a mechanism must exist to allow for supplementary replies or further replies to be filed through online mode, as well.

9. Issuance of notices and orders, filing of replies provided through online mode also creates *prima facie* evidence of such documents having been issued or filed either by the revenue authorities or the noticee.

10. Once such online mode is described as the preferred mode of communication between the revenue authorities/noticee/tax-payers, it would be wholly in the fitness of things that the GSTN Portal may be worked to accommodate filing of additional/supplementary replies also through online mode.

11. We understand the difficulty in making an open provision to file additional replies. If no check is placed on the additional replies to be filed as may allow an assessee to file reply at any time, that itself may create other hindrances in the processing of replies and the conduct of the proceedings in which such replies are required or called. Therefore, wherever a noticee may wish to file an additional reply after having filed the first reply, the GSTN Portal may be refined to provide for a request button that may enable the noticee to make a request to the issuing authority to be permitted to file additional/supplementary reply. Making of such request may be accompanied with generation of an appropriate acknowledgement as may allow for evidence to arise of that request made, together with a date and time stamp as is being done, in other cases.

12. Only after such request is accepted by the issuing authority, the noticee may be enabled to file an additional or supplementary reply,

through online mode. Needless to add, such request may be permitted to be raised only till next date fixed in the proceedings.

13. While that general direction may take time to implement, in the meanwhile, to the extent, the petitioner appears to have raised the request by way of raising the Grievance Ticket No. G-202603063520731, there is no reason to doubt that the petitioner did attempt to file an additional/supplementary reply. For reason of the petitioner being prevented from filing all such reply, we find no useful purpose may be served in relegating the petitioner to the forum of alternative remedy of appeal, when reply to the show-cause notice was not complete according to the petitioner itself.

14. Accordingly, the order dated 09.03.2026 is set aside. The matter is remitted to the respondent no.2 to pass a fresh order after allowing the petitioner one opportunity to file additional/supplementary reply, through offline mode. Subject to such reply being filed within a period of 15 days from today, the proceedings may be heard and concluded within a period of one month therefrom.

15. Let a copy of this order be communicated to the GSTN authorities by Sri Gopal Verma for necessary consideration and compliance.

16. With the aforesaid observation, present writ petition stands **disposed of**.

(Vivek Saran,J.) (Saumitra Dayal Singh,J.)

**May 26, 2026**  
Abhilash