CNR : KLHC010516072026

2026:KER:51688

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 14TH DAY OF JULY 2026 / 23RD ASHADHA, 1948

WP(C) NO. 23849 OF 2026

PETITIONER:

ANWAR RAHIM,
AGED 44 YEARS,
PROPRIETOR 'M/S MUHAMMED AGENCIES', THAZHUTHALA,
RESIDING AT LEMAN HOUSE, PERAYAM, UMAYANALLOOR
P.O., THAZHUTHALA, KOLLAM DISTRICT,
PIN – 691 589.

BY ADVS.
SHRI.BOBBY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENTS:

1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
FINANCE DEPARTMENT, RAJPATH MARG, CENTRAL
SECRETARIAT, NEW DELHI, PIN – 110 001.

2 THE ASSISTANT COMMISSIONER, CGST AUDIT CIRCLE -
II, KOLLAM
CT &CE (AUDIT), AUDIT CIRCLE -II, KOLLAM,ST.
MARY'S BUILDING, KADAPPAKADA, KOLLAM,
PIN – 691 008.

3 THE ASSISTANT COMMISSIONER, CT &CE KOLLAM

DIVISION
ST. MARY'S BUILDING, KADAPPAKADA, KOLLAM,
PIN – 691 008.

4 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST POLICY WING, NO.503,B WING,5TH FLOOR, CBIC, HUDCO VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW DELHI, PIN – 110 066.

5 THE COMMISSIONER OF STATE GOODS AND SERVICE TAX DEPARTMENT
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O., THIRUVANANTHAPURAM, PIN – 695 002.

6 THE FEDERAL BANK
UMAYANALLOOR BRANCH,BKM BUILDING,UMAYANALLOOR ,KOLLAM DISTRICT, REPRESENTED BY ITS SENIOR MANGER & BRANCH HEAD, PIN – 691 589.

SHRI.GIRISH.G, SR.GOVERNMENT PLEADER,
SMT.JOLIMA GEORGE, CGC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14.07.2026, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner is running a proprietary concern and is a registered tax payer under the CGST/KGST Act. The challenge raised in this writ petition is against Ext.P2 order passed by the 3rd respondent and the consequent revenue recovery proceedings.

2. The main contention raised by the learned counsel for the petitioner is that, the show cause notice as well as the order impugned are composite notices and orders, issued for multiple assessment years and therefore, not legally sustainable. The observations made by this Court in ***Joint Commissioner (Intelligence & Enforcement) v. M/s. Lakshmi Mobiles Accessories [2025 KHC OnLine 149]*** *and* ***Tharayil Medicals (M/s.), Thrissur v. Deputy Commissioner, Thrissur [2025 KHC OnLine 467]*** were also relied on by the petitioner.

3. I have heard the learned counsel for the petitioner, learned Central Government Counsel for the 1st respondent, learned standing counsel for the respondents 2, 3 and 4 and the learned Government Pleader for the 5th respondent.

4. Even though there cannot be a dispute with regard to the legal proposition highlighted by the petitioner by placing reliance upon ***Lakshmi Mobiles Accessories (supra)*** *and* ***Tharayil Medicals (supra),*** I am of the view that the same cannot be made applicable to the facts and circumstances of this case. It is to be noticed that, Ext.P1 show cause notice was issued on 13.12.2022 and Ext.P2 order was issued on 26.10.2023. On going through the observations in Ext.P2 order, it can be seen that, the petitioner failed to submit any reply to Ext.P1 show cause notice. Thereafter, the assessing authority posted the matter for personal hearing on 20.02.2023, 20.03.2023 and 30.03.2023, but the petitioner did not turn up for personal hearing. A further opportunity for personal hearing was extended on 25.10.2023, but on that occasion also, the petitioner did not respond. As mentioned above, Ext.P2 order itself was passed on 26.10.2023 and the petitioner never challenged the same within a reasonable time after the issuance of Ext.P2.

5. This writ petition is submitted only on 07.07.2026, i.e.,

almost after two years and nine months. In the meantime, the petitioner also attempted to avail the benefit of amnesty scheme introduced, but the same was rejected as per Ext.P5 order, as the petitioner failed to make the full discharge of the payment within due date and that proceedings were issued under Section 74 of the CGST Act.

6. On going through the entire proceedings that culminated in the impugned order, I am of the view that, there is serious negligence and lapses on the part of the petitioner in contesting the matter. Despite repeated opportunities granted to the petitioner, the petitioner did not avail any of the same and even the challenge raised against the order is after two years and nine months. As far as the principles laid down by this Court in ***Lakshmi Mobiles Accessories (supra)*** *and* ***Tharayil Medicals (supra),*** are concerned, the same were mainly taking note of the possible prejudice that are likely to cause to the taxpayers, when composite notices are issued for multiple assessment years. However, in respect of the person who never responded to such

notices and had taken no steps to challenge the same within the reasonable time, under no circumstances, the said principles can be made applicable. Therefore, I am not inclined to accept the contentions of the petitioner on account of the long delay in raising the challenge against the order and also taking note of the serious lapses on the part of the petitioner, even in not responding to the statutory notices issued.

In such circumstances, I do not find any scope for entertaining this writ petition and accordingly it is dismissed.

Sd/-

ZIYAD RAHMAN A.A.

JUDGE

DG/14.7.26

APPENDIX OF WP(C) NO. 23849 OF 2026

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE NOTICE DATED 13.12.2022, ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE ORDER DATED 26.10.2023, ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P3	TRUE COPY OF THE APPLICATION IN FORM GST SPL-02 SUBMITTED BY THE PETITIONER FOR THE BENEFIT OF AMNESTY UNDER SEC.128A
Exhibit P4	TRUE COPY OF THE NOTICE DATED 12.09.2025 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P5	TRUE COPY OF THE ORDER IN FORM GST SPL-07, DATED 01.01.2026, ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P6	TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 17.06.2026, ISSUED BY THE 3RD RESPONDENT, AGAINST THE PETITIONER REGARDING THE BANK ACCOUNT IN THE 6TH RESPONDENT BANK
Exhibit P7	TRUE COPY OF THE LETTER DATED 23.06.2026, ISSUED BY THE 6TH RESPONDENT BANK TO THE PETITIONER
Exhibit P8	TRUE COPY OF THE LETTER DATED 29.06.2026, SUBMITTED BY THE PETITIONER TO THE 3RD RESPONDENT
Exhibit P9	THE TRUE COPY OF THE INTIMATION FOR VOLUNTARY PAYMENT IN FORM GST DRC-03, DATED 03.07.2026,
Exhibit P10	TRUE COPY OF THE LETTER DATED 06.07.2026, ISSUED BY THE 3RD RESPONDENT, TO THE PETITIONER