



2026:KER:74218

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DEVAN RAMACHANDRAN

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

SATURDAY, THE 26TH DAY OF SEPTEMBER 2026 / 4TH ASWINA, 1948

WA NO. 1886 OF 2026

JUDGMENT DATED 10.09.2026 IN WP(C) NO.30890 OF 2026 OF HIGH

COURT OF KERALA

APPELLANT/S:

SATWA SOLUTIONS,
VI/771A, ADMBA BUILDINGS HMT JUNCTION, KALAMASSERY
ERNAKULAM, KERALA (REPRESENTED BY ITS MANAGING PARTNER,
S.ABDUL RAZACK RESIDING AT, 474, VADAKKEDATH HOUSE,
EDATHALA NORTH(PO) ALUVA), PIN - 683563

BY ADVS.
SHRI.K.N.SREEKUMARAN
SRI.P.J.ANILKUMAR (A-1768)

RESPONDENT/S:

- 1 STATE TAX OFFICER,
TPS CIRCLE- THRIKKAKARA, CIVIL STATION, ERNAKULAM,
PIN - 682030
- 2 STATE TAX OFFICER - AUDIT TEAM-12
OFFICE OF THE DEPUTY COMMISSIONER OF STATE TAX, AUDIT
DIVISION-6, STATE GOODS AND SERVICES TAX DEPARTMENT,
CLASS TOWER, ERNAKULAM, PIN - 682018
- 3 THE DEPUTY COMMISSIONER OF STATE TAX (ARREAR RECOVERY)



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STATE GOODS AND SERVICES TAX DEPARTMENT, SGST COMPLEX,
THEVARA, ERNAKULAM, KERALA, PIN - 682015

4 COMMISSIONER OF STATE TAXES
STATE GOODS & SERVICE TAX DEPARTMENT, TAX TOWER,
KARAMANA, TRIVANDRUM, PIN - 695002

SRI. T.K SHAIJ RAJ, SR.GP

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 26.09.2026,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**JUDGMENT****Devan Ramachandran, J**

The appellant challenges the judgment of the learned Single Judge on various grounds, but primarily that the dismissal of their writ petition on the ground of availability of an alternative statutory remedy and not availing it, is untenable, illegal and unlawful.

2. Sri.P.J.Anilkumar – learned counsel for the appellant, argued that, when his client has a specific case that Ext.P2 notice is not in the manner as statutorily stipulated, the final order pursuant thereto – namely Ext.P3, can only be construed to be inept, non est and therefore, illegal. He contented that, when Ext.P3 is so, alternative remedy would not bar a writ petition before this Court; and hence that the learned Single Judge ought not to have dismissed the writ petition on that ground.

3. Sri.T.K.Shaij Raj – learned Senior Government Pleader, in response, submitted that when the appellant admits that they have received Ext.P2 notice and that they were aware of Ext.P3 proceedings, the refusal or failure to take necessary action under law against it, naturally justifies the views of the learned Single Judge. He prayed that this appeal be hence, dismissed.

4. The pleadings of the appellant are to the effect that, on account of certain extenuating circumstances, they did not see Ext.P2 notice or Ext.P3 order uploaded in the portal, and that they came to be aware of it only when recovery



action was initiated. Their specific contention is that Ext.P2 is not proper, because it contains only an electronic summary and not the full details. They rely up on **M/s Tata Steel Limited v. Union of India through the Secretary Ministry of Finance and Others** [2026 (8) TMI 1587] in substantiation.

5. We have no reason to raise quarrel with the afore proposition of law, that a statutory notice requires to be issued in the manner it is stipulated. However, in this case, even after the acceptance of Ext.P2 in the portal, the appellant alleges that they did not see it, but it is ineluctable that this is a self serving statement. If they had a case that Ext.P2 was not valid, or that it did not contain the proper details, it was always open to them to reply to it and to even insist that no further proceedings be taken forward. However, to the contrary, the appellant kept silent after receiving Ext.P2, until Ext.P3 final order had been issued. They explain that it is only after it when they receive the notice of recovery, that they came to be aware of all these.

6. Interestingly, it is the specific assertion of Sri.T.K.Shaij Raj – learned Senior Government Pleader, that, during the relevant time, the appellant had availed Input Tax Credit (ITC) and that this establishes they were watching the portal, contrary to what they are now saying.

7. It is unmistakable from the attendant circumstances, that the controversy in this case is pirouetted on the factual assertion of the appellant that



they had not seen Ext.P2 notice, or Ext.P3 order, until they received intimation of recovery. However, the afore assertion remains without any corroboration and is a self serving statement, which cannot be accepted by any Court.

8. As already said above, the objection to Ext.P2 ought to have been raised at the right time; and had it been done then, the Authorities would have been alerted to respond properly with the necessary details. When the appellant chose to keep silent and to invite Ext.P3 order, one cannot come to their aid.

9. We cannot, therefore, find the holdings of the learned Single Judge to be in error.

10. This appeal is, consequently, dismissed.

We, however, clarify that if there are any other remedies that are legally available to the appellant, the same shall not stand precluded by our observations.

Sd/-

**DEVAN RAMACHANDRAN
JUDGE**

Sd/-

**BASANT BALAJI
JUDGE**