IN THE HIGH COURT OF MADHYA PRADESH AT JABALPUR

BEFORE

HON'BLE SHRI JUSTICE VIVEK RUSIA,

ACTING CHIEF JUSTICE

&

HON'BLE SHRI JUSTICE PRADEEP MITTAL

ON THE 7th OF JULY, 2026

WRIT PETITION No. 18226 of 2026

M/S SEL MANUFACTURING COMPANY LIMITED

Versus

THE STATE OF MADHYA PRADESH AND OTHERS

Appearance:

Shri Prateek Jain - Advocate for the petitioner.

Shri Rajvardhan Dutt Padraha - Government Advocate for the respondent/State.

ORDER

Per. Vivek Rusia, Acting Chief Justice

The petitioner-company has filed the present petition under Article 226 of the Constitution of India challenging the various show-cause notices issued in Form GSTR-3A under Section 62 of the Central/MP Goods and Services Tax Act, 2017 (in short **"CGST Act, 2017"**) whereby an aggregate demand of Rs.8,58,86,990/- towards tax, along with interest and penalty, has been arbitrarily raised. The petitioner has further challenged the order dated 24.04.2024 (Annexure- P/6) whereby GST registration of the petitioner has been cancelled by Respondent No.3- Assistant Commissioner of State Tax, Division-I, Bhopal (M.P.) for non-filing of GST returns.

2. The Petitioner, SEL Manufacturing Company Limited, is a public listed company incorporated under the provisions of the Companies Act, 2013, having its registered office at 274, Dhandari Khurd, GT Road, Ludhiana, Punjab 141014 is engaged in the business of manufacturing terry towel and vertically integrated textile manufacturing of various kinds of yarns, knitted and processed fabric, knitted garments with production facilities located at different locations in India. The Petitioner is also registered under the Central Goods and Services Tax Act, 2017 holding GSTIN 23AAHCS9189E1Z1.

3. The petitioner-company was served with various show-cause notices from September, 2023 to April, 2024, in Form GSTR-3A under Section 46 of the Goods and Services Tax Act, 2017 for not filing the return i.e. GSTR-3B, within the stipulated time. The details of Show Cause Notices are given in para 5.6 of the writ petition. Since the petitioner-company did not submit any response to the said show-cause notices, another show-cause notice dated 27.03.2024 (Annexure- P/5) was issued to the petitioner for cancellation of GST registration. However, even then, the petitioner did not submit any response to the same.

4. Admittedly, all the aforementioned notices were duly uploaded in the GST portal. According to the learned counsel for the petitioner-company, mere uploading of notices in the GST portal does not constitute sufficient service, but the aforesaid notices ought to have been served physically upon the petitioner to enable it to file the reply. We are unable to accept such submissions.

5. According to the GST Act, 2017, the service of notice by way of uploading in the portal is one of the valid mode of service of notice; therefore, the submission made by learned counsel for the petitioner that the said notices were not served physically to enable them to file a response cannot be accepted.

6. Learned counsel argued that no physical way of serving show cause notices was adopted by the Respondent No. 3, and the notices were merely uploaded on the GST portal, that too under the tab “View Notices and Orders”, making the Petitioner unable to watch/follow up with the notices. This issue has already been addressed by this Court in the case of ***"Ms. Light Group v/s The State of Madhya Pradesh & Others (Writ Petition No.11572 of 2025)"*** passed on 24.04.2025".

The order passed in the aforesaid judgment is reproduced below for ready reference and convenience :-

> *"Petitioner impugns order dated 19.06.2024 whereby demand has been created against the petitioner. The order has been passed under Section 73 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the Act).*
> *2. Issue notice. Notice is accepted by learned counsel for respondents. With the consent of parties, the petition is taken up for final disposal.*
> *3. Learned counsel for petitioner submits that the Petitioner was unaware of the order passed and could not prefer the appeal within time, initiation of any such proceedings and accordingly could not respond to the same. He submits that the said Show Cause Notice was uploaded on the portal in the category of, "Additional Notices" and was not communicated to the petitioner through any other mode of communication. He further submits that it was merely uploaded on the web portal under the tab of "Additional Notices and Orders", and accordingly, petitioner was unaware of any such proceedings initiated against it.*
> *4. Reference may be had to the judgment of the High Court of*

Madras in W.P. No.26457/2023, titled East Coast Constructions and Industries Ltd. East Coast Constructions and Industries Ltd. v. Assistant Commissioner (ST) v. Assistant Commissioner (ST) dated 11.09.2023 /[2023] 157 taxmann.com 66/(2023) 13 Centax 41 (Mad.), wherein the High Court of Madras has noticed that communications are placed under the heading of "View Notices and Orders" and "View Additional Notices and Orders". The Madras High Court had directed the respondents to address the issue arising out of posting of information under two separate headings. As per the petitioner, the Menu "View Additional Notices and Orders" were under the heading of "User Services" and not under the heading "View Notices and Orders".

5. This issue is further highlighted by another judgment of the Madras High Court dated 31.07.2023 in W.P. No.22369/2023 Sabari Infra (P.) Ltd. v. Asstt. Commissioner (ST) [2023] 154 taxmann.com 147/(2023) 10 Centax 92 (Mad.) connected petitions, wherein the Madras High Court has noticed as under :-

"3. The only ground on which the, the impugned orders are under challenge is that the notices, which preceded the impugned orders were hosted in the Dashboard of the petitioner meant for 'Additional Notices and Orders ' whereas, the notices should have been hosted by the respondent in the Dash Board for,, View Notices and Orders'.

4. The learned counsel for the petitioner has drawn attention to the manual copy given by the respondent in the web portal, which reads as under:-

"How can I view or download the notices and demand orders issued by the GST tax authorities?

To view or download the notices and demand orders issues by the GST tax authorities, perform the following steps :

1. Access the www.gst.gov.in URL. The GST Home page is displayed.

2. Login to the GST Portal with valid credentials.

3. Click the Services User Services View Notices and Orders command.

5. It is submitted that had the notice been uploaded in the correct place, the petitioner would have seen it and replied to the same and participated in the proceedings. Since the Notices and the Orders were hosted in the Dashboard of the petitioner meant for "Additional Notices and Orders", the petitioner failed to notice and file a reply to the Show Cause Notice.

XXXX XXKK XXXX

9. The problem has arisen on account of the complex architecture of the web portal. It has been designed to facilitate easy access of *informations. It has however resulted in the petitioner failing to notice the notice that was issued to the petitioner prior to the impugned order on 20.03.2023. It went unnoticed by the petitioner, as a result of which, the impugned orders have been passed on 29.04.2023."*

6. Attention is also drawn to yet another judgment of Madras High Court dated 08.02.2024 in Writ Petition No.2746/2024, titled Murugesan Murugesan Jayalakshmi v. State Tax Officer [2024] 159 taxmann.com 545/103 GST133/2024 (84) G.S.T.L. 178 (Mad.)/(2024) 15 Centax 369 (Mad.), wherein the Madras High Court has noticed that the said issue has been addressed and the portal has been redesigned and both the "View Notices" tab and "View Additional Notices" tab are under one heading.

7. Reference is also made to the Judgment of the Division Bench of the Delhi High Court in Umang Realtech (P.) Ltd v. Union of India [2024] 162 taxmann.com 817 (Delhi) and in Anhad Impex and another Vs. Assistance Commissioner [2024] SCC Online Delhi 1135, to which one of us (Sanjeev Sachdeva J.) was a party, wherein in similar circumstances, the Judgments of the Madras High Court have been relied upon to hold insufficiency of service of show cause notice and violation of principles of natural justice.

8. Clearly, petitioner has made out a case that Petitioner has missed out the receipt of the notice and accordingly could not respond to the Show Cause Notice because it was merely uploaded on the portal under the category of "Additional Notices" tab and accordingly could not respond to the Show Cause Notice. The impugned order categorically records that the tax payers was put to notice however, no reply by way of GST DRC-13. However, the tax payer neither deposited the tax amount nor filed any response the said notice and consequently, the demand has been created against the petitioner.

9. Perusal of the impugned order shows that the impugned order categorically records that the taxpayer has not replied or appeared in person. Consequently, we are of the view that petitioner needs to be granted one opportunity to respond to the Show Cause Notice and thereafter, the Show Cause Notice to be re-adjudicated.

10. In view of the above, impugned orders dated 19.06.2024 is set aside. Respondents shall open the portal to enable the Petitioner to file a response to the said Show Cause Notices Form GST DRC-01 which shall be filed within a period of two weeks. Thereafter, the Proper Officer shall re- adjudicate the Show Cause Notices after giving an opportunity of personal hearing and shall pass fresh speaking orders in accordance with law within the period prescribed under Section 75 (3) of the Act

12. It is clarified that this Court has neither considered nor commented upon the merits of the contentions of either party. All rights and contentions of parties are reserved. 13. Petition is disposed of in the above terms."

7. Subsequently, when the reply/response was not filed, the impugned order dated 24.04.2024 was passed cancelling the GST registration of the petitioner. The GST registration of the Company was cancelled with effect from 24.04.2024 on the grounds of non-filing of returns under Section 29(2)(c) of the CGST/MPGST Act, 2017. After the cancellation of GST registration, the petitioner had a statutory remedy to apply for revival of the registration under Section 13 of the CGST Act , which was not availed by the petitioner. Furthermore, the petitioner had the remedy of filing a statutory appeal against the order of cancellation, which was also uploaded on the portal, but no such appeal was preferred by the petitioner.

8. The writ petition under Article 226 of the Constitution of India as a remedy cannot be invoked by a person who was not vigilant about his rights. The petitioner neither submitted any response to various show-cause notices issued to it nor sought revival of the cancellation and even failed to file a statutory appeal within time. To file an appeal under the CGST Act, there is a mandatory requirement of pre-deposit. Even otherwise, the present writ petition cannot be invoked as the petitioner has an alternative and efficacious remedy of appeal before the appellate authority. Therefore, no case for interference is made out at this stage.

9. Learned counsel for the petitioner submits that in the case of *"Comfort Shoe Components, Rep by its Proprietor Rafeeque Ahmed v.*

Assistant Commissioner, Ambur, Vellore (W. P. Nos. 34770, 34774 & 34777 of 2023)", it has been held that once the valid returns are filed by an assessee, the Best Judgement assessment is withdrawn automatically. The petitioner was required to raise this ground by filing the reply to the Show Cause Notice and now can be raised in appeal.

10. It is also submitted that the actions of the taxing authority in passing the impugned order against the petitioner violates principles of Natural Justice as held by the Hon'ble Apex Court in the case of ***"Oryx Fisheries (P) Ltd. v. Union of India , 2011 (266) E.L.T. 422 (S.C.)", "Umanath Pandey vs. State of UP reported in 2010 (20) STR 268 (SC)" , "Ram Swarup v. Shikar Chand, ATR 1966 SC 893" and "Kranti Associates v. Put. Ltd. & Anr vs Masood Ahmed Khan & Ors. [2010] 10 SCR 1070"***. Once we have held that the Show Cause Notices were duly sent and served to the petitioner and no response to them was filed, then it cannot be held that the impugned action is in violation of principles of Natural Justice.

11. All the legal grounds raised in this petition are liable to be raised in a statutory appeal to be filed before the Authority and thereafter GST Tribunal. Once the statute has created an appellate forum and the Tribunal to address the grievance of the assessee, then it would not be proper for the High Court to entertain each and every petition. The petitioner has approached this court by way of petition only because the limitation to file an appeal had expired long back in the GST Act and rules. There is a strict limitation for filing an appeal, and no power has been given to condone the delay beyond 30 days. Apart from that, there is a statutory condition to deposit 20% of the amount under demand of tax and penalty, and to avoid such deposit, the petition cannot be entertained. The petitioner-company may have a justification for not filing an appeal within time which it may take as a ground in an application for condonation of delay at the time of filing of a statutory appeal.

12. With the aforesaid observations, present petition is **dismissed.**

(VIVEK RUSIA)
ACTING CHIEF JUSTICE

(PRADEEP MITTAL)
JUDGE

Shivani