CNR : KLHC010417052025

2026:KER:69772

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

FRIDAY, THE 11TH DAY OF SEPTEMBER 2026 / 20TH BHADRA, 1948

WP(C) NO. 18848 OF 2025

PETITIONER/S:

KHALID SABIDA,
AGED 60 YEARS
PROPRIETOR, M/S SAIRA BATH CONCEPTS,
AP-II/550A, NEAR ORADAM PALAM,
ANGADIPURAM, MALAPPURAM,
REPRESENTED BY ITS POWER OF ATTORNEY HOLDER KALID KALAPPADAN, PIN - 679321

BY ADVS.
SMT.K.KRISHNA
SHRI.ACHYUTH MENON
SHRI.NIRMAL KRISHNAN

RESPONDENT/S:

1 **STATE TAX OFFICER,**
TAX PAYER SERVICES CIRCLE,
STATE GOODS AND SERVICE TAX DEPARTMENT,
PERINTHALMANNA, MALAPPURAM,
PIN - 679322

2 **THE JOINT COMMISSIONER (APPEALS),**
TAX PAYER SERVICES CIRCLE,STATE GOODS AND SERVICE TAX DEPARTMENT, POOTHOLE, THRISSUR,
PIN - 680004

BY ADV GOVERNMENT PLEADER

OTHER PRESENT:

SMT.SINDHU SANTHALINGAM, SR.G.P

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11.09.2026, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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JUDGMENT

This writ petition is submitted by the petitioner, an assessee under the CGST/KSGST Act challenging Ext.P3 order passed in the appeal. The appeal that culminated in Ext.P3 was submitted against Ext.P1 order passed under Section 73 of the CGST Act. The challenge raised by the petitioner against Ext.P3 by invoking the jurisdiction of this Court under Article 226 of the Constitution of India, is mainly in view of the fact that, at the relevant time, the petitioner could not have invoked the remedy of a second appeal under Section 112 of the CGST Act, since the Appellate Tribunal was not constituted. However, now the Appellate Tribunal has been constituted and the filing of appeal is possible. Therefore, it is only proper that the petitioner be permitted to invoke the said statutory remedy.

Accordingly, this writ petition is disposed of, directing that, in case the petitioner is submitting an appeal against Ext.P3 order within a period of one month from the date of receipt of a copy of this judgment, the same shall be accepted into the file,

by the GST Appellate Tribunal, by treating it as an appeal filed in time. Since it is submitted that the petitioner has already remitted 20% of the demand, it is ordered that, the coercive proceedings based on Ext.P1 shall stand stayed, until the disposal of the appeal, subject to the condition that the appeal is submitted within the time specified above. In case the petitioner is showing the details of the payment of 20% of the demand, the appeal shall be entertained without insisting for any other payments.

Sd/-

ZIYAD RAHMAN A.A.

JUDGE

rpk

APPENDIX OF WP(C) NO. 18848 OF 2025

PETITIONER EXHIBITS

Exhibit P1	**COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 12-07-2023**
Exhibit P2	**COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 02-01-2024**
Exhibit P3	**COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DTD. 31-01-2025**