CNR : KLHC010664422025

2026:KER:77454

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

WEDNESDAY, THE 7TH DAY OF OCTOBER 2026 / 15TH ASWINA, 1948

WP(C) NO. 29653 OF 2025

PETITIONER:

T.G. MOHANAN, AGED 61 YEARS,
PROPRIETOR OF M/S. MOHAM GOLD, 14/407, VALLACHIRA,
THRISSUR, PIN – 680 562.

BY ADVS. SRI.HAARIS MOOSA
SMT.AMMU CHARLES
SMT.RICHU THERESA ROBERT

RESPONDENTS:

1 **INTELLIGENCE OFFICER,**
UNIT 2, SGST DEPARTMENT,THRISSUR,
KERALA, PIN – 680 004.

2 **DEPUTY COMMISSIONER OF STATE TAX (INTELLIGENCE),**
KERALA STATE GOODS & SERVICES TAX
DEPARTMENT,POOTHOLE, THRISSUR, PIN – 680 004.

3 **JOINT COMMISSIONER (I&E)**
STATE GST DEPARTMENT, ERNAKULAM, PIN – 682 015.

SHRI.PAUL JOSE, SR.G.P

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07.10.2026, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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JUDGMENT

The petitioner is the proprietor of M/s.Moham Gold, engaged in the manufacture and sale of gold jewellery. The petitioner is aggrieved by Ext.P13 show cause notice and Ext.P15 Order-in-Original issued under Section 130 of the CGST Act in connection with the seizure of gold from the petitioner. Even though various contentions have been raised, one of the specific contentions raised is that, Ext.P15 is not sustainable in law, in view of the fact that, the same is an unsigned order and hence it has no legal sanctity. The learned counsel also placed reliance upon the decision rendered by a Division Bench of this Court in **Palakkandy Steels Pvt. Ltd. v. Assistant Commissioner of State Tax, Palakkad [(2026) 44 Centax 345(Ker.)]**.

2. I have heard the learned counsel for the petitioner and the learned Government Pleader for the respondents. On going through Ext.P15, it is evident that, it does not contain any signature. Question regarding the sustainability of the challenge against an unsigned order has been considered by this Court in **Palakkandy Steels (supra)**, wherein, it was held

that, if the order is not signed digitally or otherwise, the same cannot have any validity in law. Therefore, it should have to be interfered with and the authorities will have to issue fresh order after hearing the petitioner, in fulfillment of the requirements contemplated under the Act.

In such circumstances, in the light of the principles laid down in the aforesaid decision, an interference is required. Accordingly, this writ petition is disposed of quashing Exts.P15, directing the competent among the respondents to reconsider the matter and to pass fresh orders, after giving the petitioner an opportunity for being heard. All the other contentions raised by the parties are left open, to be decided in the fresh proceedings.

Sd/-

ZIYAD RAHMAN A.A.

JUDGE

DG/7.10.26

APPENDIX OF WP(C) NO. 29653 OF 2025

PETITIONER EXHIBITS

Exhibit P1	**TRUE COPY OF THE FORM GST INS 01 AUTHORISATION FOR SEARCH OF SMT. VINEETHA DATED 23.10.2024**
Exhibit P2	**TRUE COPY OF THE SCREENSHOT EVIDENCING THE DATE OF GENERATION OF RFN NUMBER**
Exhibit P3	**TRUE COPY OF THE FORM INS 02 ORDER OF SEIZURE DATED 24.10.2024**
Exhibit P4	**TRUE COPY OF THE MAHAZAR DATED 23.10.2024 SIGNED ON 24.10.2024 PREPARED BY THE 1ST RESPONDENT**
Exhibit P5	**TRUE COPY OF THE SUMMONS ISSUED BY THE 1ST RESPONDENT DATED 23.10.2024**
Exhibit P6	**TRUE COPY OF THE STATEMENT RECORDED FROM SMT. VINEETHA ON 23.10.2024**
Exhibit P7	**TRUE COPY OF THE STATEMENT RECORDED FROM SMT. VINEETHA ON 29.10.2024**
Exhibit P8	**TRUE COPY OF THE FORM GST INS 02 ORDER OF SEIZURE DATED 24.10.2024 OF GOLD SEIZED FROM THE HOUSE OF THE PETITIONER**
Exhibit P9	**TRUE COPY OF THE FORM GST INS 02 ORDER OF SEIZURE DATED 24.10.2024 OF GOLD SEIZE FROM PETITIONER'S BUSINESS PREMISE**
Exhibit P10	**TRUE COPY OF THE PAYMENT RECEIPT DATED 24.10.2024 EVIDENCING PAYMENT OF RS. 19,02,166/-.**
Exhibit P11	**TRUE COPY OF THE FORM GST INS - 05 RELEASE ORDER DATED 24.10.2024**
Exhibit P12	**TRUE COPY OF THE PAYMENT RECEIPT DATED 02.11.2024 EVIDENCING PAYMENT OF RS. 1,33,94,768/-**
Exhibit P13	**TRUE COPY OF THE SHOW CAUSE SENT BY THE 1ST RESPONDENT TO THE PETITIONER DATED 04.11.2024**
Exhibit P14	**TRUE COPY OF THE LETTER SUBMITTED BY THE PETITIONER TO THE 1ST RESPONDENT DATED**

	04.11.2024
Exhibit P15	**TRUE COPY OF THE CONFISCATION ORDER NO. INT/TSR/U2/2024-04-IO DATED 05.11.2024**
Exhibit P16	**TRUE COPY OF THE ELECTRONIC LIABILITY LEDGER**
Exhibit P17	**A TRUE COPY OF THE RECTIFICATION APPLICATION SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT DATED 08.04.2025**
Exhibit P18	**TRUE COPY OF THE REJECTION ORDER DATED 17.07.2025 OF THE 2ND RESPONDENT**
Exhibit P19	**TRUE COPY OF THE STOCK REGISTER FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025**
Exhibit P20	**TRUE COPY OF THE JOB WORK REGISTER FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025**

RESPONDENT EXHIBITS

Exhibit R1(a)	**A true copy of authorization letter dated 24-10-2024**
Exhibit R1(b)	**A true copy of the Mahazer dated 24/10/2024**
Exhibit R1(c)	**A true copy of the Summons issued to Smt Vineetha dated 29/10/2024**
Exhibit R1(d)	**A true copy of the voluntary Statement deposed on 29-10-2024**
Exhibit R1(f)	**A true copy of the voluntary statement dated 29/10/2024deposed by Petitioner**
Exhibit R1(g)	**A true copy of the Check note of the hearing acknowledged by the petitioner dated 05/11/2024**
Exhibit R1(h)	**A true copy of the order rejecting the rectification Application dated 17/07/2025**
Exhibit R1(e)	**A true copy of the summons issued by the Intelligence Officer, Intelligence unit 2 SGST department to the petitioner dated 29-10-2024**