





W.P.Nos.22450 of 2023 etc batch

call for the records in the files of the first respondent proceeding in Ref.No.362/2023/A1 dated 27.06.2023 and connected assessment proceedings of the second respondent in Ref.No.GSTIN33ANMPV9600Q1Z5/2018-2019 dated 16.12.2022 quash the same as illegal, invalid, against the law and violated the principles of natural justice and direct the first respondent admit the appeal for hearing.

For Petitioner : Mr.D.Vijayakumar  
(In all W.Ps)

For Respondents : Mr.V.Prashanth Kiran  
(In all W.Ps) Government Advocate

### **COMMON ORDER**

Mr.V.Prashanth Kiran, learned Government Advocate takes notice on behalf of the respondents.

2. The petitioner is aggrieved by the impugned Assessment Orders all dated 27.04.2023 for the Assessment Years 2017-2018 to 2020-2021 and the impugned Assessment Orders all dated 27.06.2023 for the Assessment Years 2017-2018 to 2019-2020, rejecting the appeals filed by the petitioner beyond the statutory period of limitation.



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3. Although the learned counsel for the petitioner stated that there was a service of communication of the Assessment Orders through web portal, it is however not sufficient for the purpose of reckoning limitation. The facts on record indicate that the petitioner has also received Assessment Orders through RPAD in all the cases except in the case of Assessment Order dated 06.08.2022 challenged in W.P.No.21081 of 2023.

4. The issue as to whether the service of Order through web portal under Section 169(1)(d) of the Central Goods and Services Tax (GSST) Act, 2017, has to be considered as sufficient or not has to be decided only in W.P.No.21081 of 2023.

5. Since the orders were received by the petitioner through RPAD in all cases except in W.P.No.21081 of 2023, there is no merits in these writ petitions.

6. Therefore, barring W.P.No.21081 of 2023, all the other writ petitions are liable to be dismissed and are accordingly dismissed in the light





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**C.SARAVANAN, J.**

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03.08.2023