IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THE HON'BLE THE ACTING CHIEF JUSTICE P.SAM KOSHY

AND

THE HON'BLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WRIT PETITION No.35587 of 2026

(CNR.No.**HBHC010558882026**)

Dt.04.11.2026

Reserved on : 28.10.2026 **Pronounced on: 04.11.2026**
Uploaded on: 04.11.2026

Between:

Procter & Gamble Health Ltd.

....Petitioner

and

Union of India
and others.

...Respondents

O R D E R: *(Per the **Hon'ble Sri Justice Suddala Chalapathi Rao**)*

1. Heard Mr.C.Nanda Gopal, learned counsel for petitioner and Mr.Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs(CBIC) for respondent Nos.2 & 3, and perused the record.

2. The instant writ petition is filed seeking to declare the Order-in-Original No.51/2024-25-GST, dt.23.08.2024, passed by the 2nd respondent, for the financial year 2019-20, along with the

consequential DRC-07 bearing Reference No.ZD360924004610N, dt.03.09.2024, as being *ultra vires* the provisions of the Central Goods and Services Tax Act, 2017, and consequently to set aside the same. The petitioner also seeks to declare the exercise of power and jurisdiction by respondent No.2 under Section 169(2)(c) of the Central Goods and Services Tax Act, 2017 (for short 'the CGST Act'), without first recovering the tax from the suppliers or sellers, as being manifestly arbitrary and capricious; along with an alternative prayer relating to the requirement of tax invoice details to be disclosed by the supplier to the respondent-Department under Form GSTR-1 and for other appropriate reliefs.

3. The brief facts, as stated in the affidavit filed in support of the writ petition, are that the petitioner is a recipient of supplies and has admittedly paid the tax component mentioned in the tax invoices and subsequently, it had cancelled its registration in the year 2022 and had specifically provided an alternate address for receiving official communications.

4. It is contended that the impugned order passed by the 2nd respondent is in violation of Sections 42(3) and 42(5) of the CGST

Act and that the entire basis of the impugned order is to the claim made by the petitioner to input tax credit in excess of the amounts reflected in the returns filed by the suppliers, and since Sections 42(3) and 42(5) of the CGST Act specifically provide for issuance of notice to both the supplier and the recipient in cases of such mismatch, recovery can be made from the recipient only if the supplier fails to rectify the mismatch. However, none of the said procedures was followed by respondent No.2 before initiating recovery proceedings against the petitioner. Thus, it is contended that the impugned order has been passed without jurisdiction and in excess of the powers conferred under the CGST Act.

5. It is further stated that several High Courts have held that the Department must first proceed against the supplier and initiate recovery proceedings against them before taking any action against the recipient under Section 16(2)(c) of the CGST Act. In this regard, reliance is placed on the judgment in ***Suncraft Energy Private Limited v. Assistant Commissioner, State Tax, Ballygunge Charge***[1], which, according to the petitioner, is supported by the judgment of the Hon'ble Supreme Court in

[1] (2023) 117 GSTL 55 (Cal.)

Assistant Commissioner of State Tax v. Suncraft Energy Pvt. Ltd.[2], as well as the judgment of the Hon'ble Madras High Court in ***D.Y.Beathel Enterprises v. State Tax Officer(Data Cell),Tirunelveli***[3].

6. The main contention of the petitioner is that it had filed the GST-9C return in December, 2023, for the financial year 2022-23 and, thereafter, was not actively monitoring the activities on the GST portal, and that only in September, 2025, the petitioner came to know about the impugned order, when a show-cause notice relating to a separate transaction of the petitioner was uploaded on the GST portal, and on verifying the portal, the petitioner came to know that the impugned order had already been uploaded under the heading "Notices and Orders".

7. It is further stated that no show-cause notice was available on the GST portal till then. The petitioner was, therefore, taken by surprise on coming to know about the impugned order, as no show-cause notice had been served at any of the addresses mentioned in the cancellation application in Form REG-16. It is

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[2] (2023) 13 Centax 189 (SC)
[3] 2022 (58) GSTL 269 (Mad.)

further contended that the petitioner had specifically furnished its revised address at Hyderabad at the time of cancellation of the GSTN, requesting that all notices, orders and other official communications be served at the said address. However, the respondent-Department issued the physical notice to the old address, which was no longer in use, as the registration had been cancelled and the office had also been closed.

8. It is further contended that, because of the failure to serve the notice at the correct address, the petitioner had to spend considerable time and effort in tracing the proceedings and examining the basis of the impugned order to ascertain whether there was actually any mismatch. It is also pointed out that the impugned order itself refers to the issuance of physical notice at the address available on the GSTN and not at the revised address furnished by the petitioner to the respondent-Department at the time of cancellation. In view of the same, the learned counsel for the petitioner would contend that the impugned orders have been passed without proper service of notice, without following the procedure prescribed under the CGST Act and in violation of the

principles of natural justice. Therefore, the impugned orders are liable to be set aside.

9. Learned Senior Standing Counsel Mr. Dominic Fernandez, appearing for the respondents, would contend that even if the contentions raised by the petitioner are taken in toto, the fact remains that the petitioner was duly intimated about the impugned orders through the GST portal. It is contended that the only ground strongly urged by the learned counsel for the petitioner is that no physical notice was served at the revised address furnished by the petitioner after closure of its unit. However, the fact remains that the notices and the impugned orders were made available to the petitioner through the web portal, which is a valid mode of service under the provisions of Section 169(1)(d) of the CGST Act. Therefore, separate physical service of the notice was not necessary.

10. The learned Senior Standing Counsel would further submit that the impugned orders were passed as early as in the year 2024 and the petitioner, having failed to challenge the same within the prescribed time, cannot now maintain the writ petition at such a

belated stage. In support of his contention, he places reliance on the judgment of the Hon'ble Supreme Court in the case of ***Assistant Commissioner (CT), LTU, Kakinada and Others v. M/s. Glaxo Smith Kline Consumer Healthcare Ltd.***[4], wherein it was held that an assessee may approach the High Court before expiry of the statutory period of appeal by way of a writ petition on the ground that the order is without jurisdiction or has been passed in excess of jurisdiction, by overstepping the limits of jurisdiction or in violation of the prescribed procedure or the principles of natural justice. However, the High Court may decline to entertain such a writ petition when an effective alternative statutory remedy is available.

11. Therefore, the learned Senior Standing Counsel would contend that the petitioner, having been served through the web portal, cannot be permitted to challenge the impugned orders at this belated stage, since such an approach would only amount to circumventing the statutory remedies available under the special enactment, and prayed to dismiss the writ petition.

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[4] Judgment dt.06.05.2020 in Civil Appeal No.2413 of2020

12. Having heard the respective submissions of the learned counsel appearing for the petitioner and the learned Senior Standing Counsel appearing for the respondents and given earnest consideration to their submissions, perused the record.

13. Evidently, even as per the averments made in the affidavit filed in support of the writ petition, the petitioner has specifically admitted that it came to know about the impugned orders in September, 2025, when the same were noticed on the GST portal under the heading "Notices and Orders".

14. Admittedly, in terms of Section 169(1)(d) of the CGST Act, the mode of service of notices and orders through the web portal is permissible under the provisions of the Act. Therefore, when the impugned orders were made available on the GST portal in accordance with the procedure prescribed under the Act, the petitioner cannot contend that there was no service at all. It is also relevant to note that the impugned orders were passed in the year 2024, whereas the present writ petition has been filed only at a much later point of time.

15. The Hon'ble Supreme Court, in the case of ***M/s. Glaxo Smith Kline Consumer Healthcare Ltd****(supra),* held that a writ petition may be entertained in appropriate cases where the challenge is on the ground of lack of jurisdiction or violation of the principles of natural justice. However, the availability of an alternative statutory remedy and the delay in approaching the Court are also relevant considerations while deciding whether such a writ petition should be entertained.

16. In the present case, the petitioner, admittedly, came to know about the impugned orders through the GST portal in September, 2025. Having come to know of the same, the petitioner ought to have taken appropriate steps to challenge the orders without any further delay. The petitioner has not placed any sufficient reason before this Court to justify the delay even in approaching this Court. In such circumstances, entertaining the writ petition at this belated stage, particularly when the impugned orders were passed in the year 2024 and the statutory remedy is available, would not be justified.

17. Therefore, in the considered view of this Court, the petitioner has not made out any good grounds for entertaining the writ petition to interfere with the orders passed by respondent No.2 and the Writ Petition is liable to be dismissed.

18. Accordingly, the Writ Petition is dismissed. No costs.

Consequently, miscellaneous petitions, if any, pending shall stand closed.

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P.SAM KOSHY, ACJ

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SUDDALA CHALAPATHI RAO, J

04th November, 2026

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