

Service of Notice under GST

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Service of notice constitutes the backbone of adjudication under the Goods and Services Tax (GST) law. It ensures compliance with the principles of natural justice by granting taxpayers an opportunity to respond before adverse orders are passed. In this article, methods of service of notice, its importance along with judicial decisions are discussed.

Introduction: Under GST law, proper service of notice is not a mere procedural requirement but a jurisdictional necessity. Any deficiency in service can vitiate proceedings and render orders invalid. Further, period of limitation for submission of reply or for an appeal will be counted from the date of communication of notice or order respectively.

Section 169 of the CGST Act, 2017:

Section 169 provides the methods for service of notices, orders, summons, and other communications. It shall be served by any one of the methods prescribed under sub-section (1) of Section 169. Following are the methods:

- by giving or tendering it directly or by a messenger including a courier to the addressee or the taxable person or to his manager or authorised representative or an advocate or a tax practitioner holding authority to appear in the proceedings on behalf of the taxable person or to a person regularly employed by him in connection with the business, or to any adult member of family residing with the taxable person; or
- by registered post or speed post or courier with acknowledgement due, to the person for whom it is intended or his authorised representative, if any, at his last known place of business or residence; or
- by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or
- by making it available on the common portal; or
- by publication in a newspaper circulating in the locality in which the taxable person or the person to whom it is issued is last known to have resided, carried on business or personally worked for gain; or

- if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence and if such mode is not practicable for any reason, then by affixing a copy thereof on the notice board of the office of the concerned officer or authority who or which passed such decision or order or issued such summons or notice.

Date of serving of notice: Every decision, order, summons, notice or any communication shall be deemed to have been served on the date

- it is tendered or published
- it is made available on the common portal
- of affixing a copy
- of expiry of the normal post transit time.

Other documents to be issued electronically along with serving of notice:

Summary of the notice in Form GST DRC-01 shall be issued along with the notice issued under section 52 or section 73 or section 74 or section 74A or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130.

Summary of the statement and details of amount of payable in Form DRC-02 shall be issued along with statement issued under section 73(3) or Section 74(3) or section 74A(3)

Improper service of notice may result in (a) quashing of orders by courts; (b) remand back of the matter for fresh adjudication; (c) stay of recovery proceedings

Judicial Trends and Case Laws:

- In the Honorable High Court of Allahabad in the case Mrs. Lalitha Subramanian vs. Union of India 2023 157 taxmann.com 483 (Allahabad) impugned order was set aside and the matter was re-adjudicated as the demand order was passed to the proprietorship firm of the deceased instead of serving the notice to the legal representative of the deceased, though the information of the death was communicated to the adjudicating authority.
- In the Honorable High Court of Allahabad in the case of Ahs Steels vs. Commissioner of State Taxes [2024]

168 taxmann.com 150 (Allahabad) it was held that once the registration has been cancelled, the petitioner is not obligated to check GST portal. The mode of service of any show cause notice has to be by way of alternative means to the petitioner. Order was quashed and set aside. The department shall be at liberty to issue a proper notice to the petitioner and act in accordance with law.

c. In the Honorable High Court of Uttarakhand in the case of Tiger Structure (P) Ltd vs. Assistant Commissioner [2024] 169 taxmann.com 604 (Uttarakhand), after the cancellation of the GST registration by the petitioner, impugned order was passed against the petitioner and uploaded in GST portal. Petitioner pleaded that he is not enjoined to visit GST portal after cancellation of registration. Court held that GST registration was cancelled and this court is constrained to pass the order in favour of the petitioner treating that the petitioner has not been served with notice before inflicting the demand.

d. In the Honorable High Court of Calcutta in the case of Ishika Packaging (P) Ltd. Vs. State of West Bengal [2026] 182 taxmann.com 525 (Calcutta), adjudication order was uploaded under the Additional notices and order tab instead of View Order on the GST common portal. Further employee of the petitioner inadvertently deleted mails from the mail box. Petitioner became aware of the order only upon intimation of recovery proceedings. Appeal was rejected due to delay in filing appeal. Court held that petitioners should be permitted to prefer appeal before appellate authority upon putting petitioner to terms.

e. In Honorable High Court of Madras in the case of M Ghanaraj vs. Assistant Commissioner (ST) [2026] 182 taxmann.com 531 (Madras) held that when there was no response from the taxpayer to the notice sent through a particular mode, officer should strictly explore the possibilities of sending notices through some other mode, preferably by way of RPAD. The matter was remanded back for fresh consideration.

The above judicial pronouncements make it clear that the serving of notice must be meaningful, and shall be issued to the concerned person. It also emphasized that mere uploading in GST portal is not always sufficient to establish effective service. Alternative means of serving of notice shall be adopted on cancellation of registration. Authorities must ensure

that taxpayers are reasonably made aware of the notice, preferable mode of serving of notice by RPAD when there is no response from tax payer. Affixture of notice is permissible only when other modes are not impracticable.

Action points for taxpayers:

- i. Check and update registered email id and mobile numbers
- ii. Check and update address of Principal place of businesses and additional places of business
- iii. Regularly monitor GST portal
- iv. Maintain communication records
- v. Respond within prescribed timelines

Conclusion : Section 169 of Central Goods and Services Tax, 2017 states methods of serving notice which also includes serving of notice through electronic mode. Courts have consistently emphasized that service of notice must be effective, reasonable and fair and it should be issued to concerned person in accordance with section 169. Merely passing ex-parte orders with no proper communication to the tax payers will only pave way for multiplicity of litigations.



**Speak 5 Lines to Yourself
Every Morning:**

1. I am the Best.
2. I Can do it.
3. God is always with me.
4. I am a Winner.
5. Today is My day.

Dr. A.P.J. Abdul Kalam