

HC: SCN Uploaded on Portal Not Sufficient – Matter Remanded for Violation of Section 169

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REFER THE DECISION OF THE HON'BLE PATNA HIGH COURT IN THE CASE OF

Binod Traders vs. Union of India Citation: (2025) 31 Centax 8 (Pat.)

Facts of the Case:

The GST department issued a show cause notice (SCN) to the assessee solely by uploading it on the GST portal. The assessee argued that this was inadequate and did not comply with the mandatory communication procedures laid down under Section 169 of the CGST Act, which requires notices to be served through prescribed modes, including registered post with acknowledgment.

Hon'ble High Court Judgement:

The Patna High Court held that merely uploading the SCN on the portal does not constitute valid service under Section 169. The department failed to adhere to other prescribed modes of service such as registered post or personal delivery with acknowledgment. **As a result, the adjudication order based on such defective service was set aside, and the matter was remanded for fresh proceedings in compliance with the proper service provisions.**