

HC: Improper Service of Notice Leads to Remand

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

Namasivaya Auto Parts v. Deputy State Tax Officer I - [2025] 175 taxmann.com 334

Facts of the Case:

In *Namasivaya Auto Parts v. Deputy State Tax Officer I*, the department issued a notice under Section 169 of the CGST Act, 2017 through one mode, but the taxpayer did not respond. Despite the lack of response, the officer proceeded to pass the assessment order without exploring alternative modes of service or providing a personal hearing.

Hon'ble High Court Judgement:

The Madras High Court held that when a taxpayer fails to respond to a notice, the officer must utilize other modes of service under Section 169(1), preferably Registered Post Acknowledgement Due (RPAD). As no personal hearing was given and service was inadequate, **the assessment order was quashed and the matter remanded for fresh adjudication following due process.**