

## HC: Non-Response to Notice Requires Alternative Service Before Order

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

*Tvl. JRS Documents Service v. Deputy Commercial Tax Officer, Chennai - [2025] 175 taxmann.com 361 (Madras)*

### Facts of the Case:

In *Tvl. JRS Documents Service v. Deputy Commercial Tax Officer*, the department issued a notice under Section 169(1) of the CGST Act, 2017 through a particular mode. The taxpayer did not respond, and without attempting other prescribed modes of service or offering a personal hearing, the department passed the assessment order.

### Hon'ble High Court Judgement:

The Madras High Court held that in cases of non-response, the authority must explore alternative modes of service as per Section 169(1), preferably by Registered Post with Acknowledgement Due (RPAD). **Since no such effort was made and no personal hearing was granted, the Court remanded the matter for fresh adjudication, directing compliance with proper notice and hearing procedures.**