

HC: Officer Must Explore Alternative Notice Modes if No Portal Response

CA Prakash Chandra Jain

P.O. Brajrajnagar
Odisha- 768216
Cell: 94375-41690 / 70087-12242
Email: prakashchjain@yahoo.co.in



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

Tvl. Jai Infotech vs. Deputy State Tax Officer-2 Citation: (2025) 31 Centax 338 (Mad.)

Facts of the Case:

The GST department issued a notice to the taxpayer only by uploading it on the portal.

The taxpayer did not respond, allegedly due to lack of awareness of the uploaded notice.

The department proceeded ex parte and passed an adverse order.

Hon'ble High Court Judgement:

The Court emphasized that mere uploading of notice on the portal is insufficient if there is no response from the taxpayer.

The Officer should consider alternative modes of service, particularly Registered Post with Acknowledgment Due (RPAD).

The Court held that:

- **Natural justice demands genuine efforts to ensure the notice is served.**
- **When no response is received through electronic means, physical service should be attempted.**

Consequently, the order was set aside and the matter was remanded for fresh consideration after proper service.