

HC: Failure to Serve SCN through Prescribed Modes – GST Order Remanded

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

KAY ARR Engineering Agency vs. State Tax Officer Citation: (2025) 31 Centax 330 (Mad.)

FACTS:

The department issued a Show Cause Notice (SCN) and subsequent reminders, which were uploaded only on the GST portal.

The assessee remained unaware of these communications and did not respond.

An ex parte assessment order was passed against the assessee without any personal hearing or alternative service of notice.

Hon'ble High Court Judgement:

The Court held that mere uploading on the portal does not suffice if the assessee is unaware of the notice.

As per Section 169 of the CGST Act, officers must explore other prescribed modes of service, such as Registered Post with Acknowledgement Due (RPAD) or email, before passing orders.

The Court observed that passing an ex parte order without effective service of SCN is contrary to principles of natural justice.

Consequently, the order was set aside, and the matter was remanded for fresh adjudication after proper service of notice through valid modes.