

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

**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 Grace Metal Stores v. State Tax Officer, Chennai - [2025] 175 taxmann.com 935 (Madras)**

### **FACTS:**

**The department issued a Show Cause Notice (SCN) to the assessee by uploading it on the GST portal.**

**The assessee did not respond, allegedly due to unawareness of the notice.**

**An ex-parte assessment order was subsequently passed without adopting any alternative service method.**

### **Hon'ble High Court Judgement:**

**The Madras High Court held that Section 169(1) of the CGST Act provides for multiple modes of serving notices, such as: Registered post (RPAD), Hand delivery, Portal upload, etc.**

**Merely uploading the SCN on the portal, without exploring other prescribed modes, is not adequate, particularly when the taxpayer has not responded.**

**The Court emphasized the principles of natural justice, stating that the assessing officer should have attempted alternative means of service before proceeding ex-parte.**

**As a result, the ex-parte order was set aside, and the matter was remanded to the department for fresh consideration after ensuring proper service of notice.**