

HC: Assessee Unaware of SCN Uploaded on GST Portal – Matter Remanded

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

Tvl. Sri Kumaran Tiles Bazaar vs. Deputy State Tax Officer - I Citation: (2025) 31 Centax 395 (Mad.)

FACTS:

The assessee contended that:

Show Cause Notices, Intimations, and Reminders were not served via Registered Post Acknowledgement Due (RPAD) or personal delivery.

Instead, the notices were only uploaded on the GST portal, which the assessee was unaware of.

Consequently, the assessee did not participate in the proceedings and was served with a demand order without being heard.

Hon'ble High Court Judgement:

The Madras High Court held that:

Under Section 169 of the CGST Act, the department must ensure actual or constructive service of notice through valid means before proceeding.

Uploading notices only on the portal, without using alternative prescribed methods (like RPAD or email), violates principles of natural justice.

Since the assessee was unaware of the proceedings, he must be granted an opportunity to object. **The Court remanded the matter for fresh consideration, subject to the assessee depositing the disputed tax amount as a condition for re-adjudication.**