

HC: Wrong Address, Wrong Justice: GST Notice Held Invalid

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

Dipak Metal Industries v. Deputy Commissioner of State Tax - [2025] 179 taxmann.com 130 (Bombay)

Dipak Metal Industries, a registered taxpayer, had once faced proceedings before the GST department regarding its registration. In those earlier proceedings, the department had used the firm's **updated Ahmedabad address**, and all communications had been duly received there.

Some time later, the department initiated **revisionary proceedings under Section 108 of the GST Act** and issued a **show-cause notice (SCN)**. But this time, surprisingly, the notice was **sent to an old address** — one that was no longer in use. Naturally, Dipak Metal never received it.

Without waiting for any reply, the authority proceeded ex parte and passed a **revisional order, retrospectively cancelling the firm's GST registration**.

When Dipak Metal came to know of this, it approached the **Bombay High Court**, arguing that the entire proceeding was vitiated because the **notice was never properly served**.

The Court examined the records and agreed. It noted that the department **was fully aware of the petitioner's current address**, as it had used the same in earlier communications regarding cancellation. Despite this, sending the notice to an outdated address amounted to **gross negligence and violation of natural justice**.

The Court held that the **service of notice was invalid**, and any order passed on such defective service **cannot stand in law**. Consequently, the **revisional order was quashed**.

The Court reminded tax authorities that procedural fairness is not a formality — it's a core of justice. A notice sent to the wrong address is as good as no notice at all.

// भगवान महावीर का संदेश //

"जीवो और जीने दो" — यही हो हमारा संकल्प।

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