

## HC: SCN Issued Beyond Limitation and Wrong Address—Held Invalid

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### REFER THE DECISION OF THE HON'BLE DELHI HIGH COURT IN THE CASE OF

**C.H. Robinson Worldwide Freight India (P.) Ltd. v. Additional Commissioner, CGST-Delhi-South - [2025] 180 taxmann.com 300 (Delhi)**

The department-initiated proceedings alleging wrongful availment of Input Tax Credit (ITC). As per section 73(2), the show cause notice (SCN) was required to be issued at least three months prior to the time limit prescribed under section 73(10); however, the department issued the SCN beyond this limitation period, rendering it time-barred.

Additionally, the SCN was **served at the assessee's previous address**, even though the assessee had already updated and communicated the change of address to the authorities. The department attempted to justify the delay and incorrect service by citing a "technical glitch."

### Judgment

The Court held that the explanation of a "technical glitch" could not override the **mandatory statutory time-limit** prescribed in section 73(2). Since the SCN was not issued within the prescribed period and was also dispatched to an outdated address, the service of notice was considered defective.

**Consequently, the Court ruled that non-compliance with the statutory prerequisites rendered both the SCN and all subsequent proceedings legally unsustainable. Therefore, the notice and the consequential orders were quashed.**

**// भगवान महावीर का संदेश //**

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

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