

HC – Order Liable to Be Set Aside as SCN and Order Were Only Uploaded on GST Portal Without Proper Service Through Other Means

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

T.B. Sabrish V/s Assistant Commissioner (ST), decided on 20-12-2024

Key Issues:

Is it sufficient that SCN & Order were only uploaded on GST portal and not served through any other mean?

The Hon'ble High Court Observation:

The hon'ble court observed that under Section 169 of the CGST Act, 2017, and Rule 142 of the CGST Rules, 2017, proper service of notices and orders is mandatory. The court emphasized that mere uploading of documents on the GST portal does not fulfill the requirement of service unless accompanied by other prescribed modes, ensuring the taxpayer is adequately informed.

The court noted that the department failed to provide evidence of serving the SCN and the assessment order through any means other than the portal upload. This omission was deemed a violation of the principles of natural justice, as it denied the petitioner a fair opportunity to present his case.

The Hon'ble High Court Judgement:

The Hon'ble Madras High Court set aside the assessment order due to the improper service of the SCN and the final order. However, the court granted the department liberty to initiate fresh proceedings, ensuring that all notices and orders are served in compliance with the prescribed legal provisions.