

HC: SCN and Section 73 Order Set Aside Due to Missing Digital Signature

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REFER THE DECISION OF THE HON'BLE JHARKHAND HIGH COURT

Sadanand Prasad Barnwal V/s State of Jharkhand, decided on 8-5-2025

Key Issues:

Can an SCN and order under Section 73 be considered valid without the digital signature of the issuing authority

Hon'ble High Court Judgement:

In cases where the summary of SCN (Form GST DRC-01) and the order under Section 73 lack the digital signature of the competent authority, both are rendered invalid and liable to be quashed

Section 161, read with section 73 of Central Goods and Services Tax Act, 2017