

**ORDER TO BE SET ASIDE AS SCN & ORDER WERE ONLY UPLOADED ON GST PORTAL AND NOT SERVED THROUGH ANY OTHER MEANS: HC**

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**Issue: -**

Is it sufficient for the SCN and Order to only be uploaded on the GST portal and not served through any other means?

**Hon'ble High Court Judgment:**

The petitioner-assessee challenged the assessment order dated 18.07.2024, arguing that they were unaware of the proceedings because the show cause notices and the assessment order were only uploaded on the GST portal and not served through any other means. Held that the impugned order was set aside on the condition that the petitioner-assessee would deposit 25% of the disputed tax.