

## **HC: SCN Served Only via Portal Not Valid; Matter Remanded for Fresh Adjudication**

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**REFER THE DECISION OF THE HON'BLE PATNA HIGH COURT IN THE CASE OF**

**Binod Traders vs. Union of India; Citation: (2025) 31 Centax 8 (Pat.)**

### **Facts of the Case:**

**The petitioner, Binod Traders, challenged a GST adjudication order on the ground that the Show Cause Notice (SCN) was not properly served.**

**The SCN was uploaded only on the GST portal and not sent through registered post with acknowledgment, nor communicated via any of the modes prescribed under Section 169 of the CGST Act.**

**The petitioner contended that no real opportunity was given to respond, resulting in a violation of the principles of natural justice.**

### **Hon'ble High Court Judgement:**

**The Patna High Court held that mere uploading of the SCN on the portal is not sufficient compliance with the mandatory service provisions under Section 169 of the CGST Act.**

**The Court emphasized that registered post with acknowledgment or other prescribed methods must be followed to ensure proper service.**

**As the petitioner was not duly informed and hence denied an opportunity to be heard, the adjudication order was found to be vitiated.**

**The Court accordingly set aside the order and remanded the matter for fresh adjudication, with directions to serve notice as per law.**