Sharp Tanks and Structurals Private Limited vs The Deputy Commissioner (GST) (Appeals) & Another

Appeal – Limitation for filing appeal under Section 107 of the CGST/TNGST Act, 2017 – whether uploading of order on GST portal amounts to communication for the purpose of limitation – Sections 107 and 169 of the CGST/TNGST Act, 2017 read with Rule 1

Date of Order: September 17, 2025
Case Law No: GIB-MHC-2025-08
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Facts:
The petitioner, a registered assessee, was subjected to inspection and show cause notices were issued under Section 74 of the TNGST Act for FY 2020-21 and 2021-22. Orders in Form GST DRC-07 dated 28.02.2024 demanding tax, interest and penalty were passed. The petitioner contended that the orders were only uploaded on the GST portal and were not otherwise communicated, resulting in the lapse of the time limit for filing appeal under Section 107.

Court Decision:
The Court held that Section 107 provides that limitation for filing appeal runs from the date on which the order is "communicated" to the assessee. Section 169 deals with modes of "service", but the expressions "served" and "communicated" are not synonymous. Mere uploading of the order on the GST portal does not amount to communication of the order to the assessee.

Since the impugned orders had only been uploaded on the portal and were not communicated to the petitioner through other modes, the limitation period for filing appeal had not commenced. The Court directed the authority to communicate the impugned orders to the petitioner, after which the petitioner would be at liberty to file an appeal under Section 107. Until such communication, the orders could not be enforced.

Cases Referred by Court:

· Pandidorai Sethupathi Raja v. Superintendent of Central Tax, Nungambakkam Zone IV,

Chennai Central Range, Chennai, 2022 SCC OnLine Mad 8986

· Koduvayur Constructions v. Assistant Commissioner-Works Contract, Palakad, 2023 SCC OnLine Ker 11392

· Ram Prasad Sharma v. Chief Commissioner, 2020 SCC OnLine MP 4650

· New Hanumat Marbles v. State of Punjab, 2023 SCC OnLine P&H 7171

· Dhanraj v. Vikram Singh, 2023 LiveLaw (SC) 456

· Shahul Hameed v. CTO, Tuticorin-II (WP(MD) No.26481 of 2024)

· Namasivaya Auto Cars v. The Deputy Sales Tax Officer-I, Korattur, 2025 (6) TMI 2027

· Binod Traders v. Union of India, 2025 (6) TMI 251 (Patna High Court)

· Raj International v. Commissioner (CGST), 2025 SCC OnLine Del 2707

· A. Sanjeevi Naidu v. The Deputy Commercial Tax Officer, Kanchipuram, 1972 SCC OnLine Mad 347

· R v. Secretary of State for the Home Department, (1994) 1 AC 530

· NHAI v. Madhukar Kumar, (2022) 14 SCC 661

· Techno Prints v. Chhattisgarh Textbook Corporation, 2025 INSC 236

· Southern Electricity Supply Co. of Orissa Ltd. v. Sri Seetaram Rice Mill, (2012) 2 SCC 108

· Lalaram Thekedar v. Union of India, Writ Tax No.2786 of 2025 (Allahabad High Court)

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