Anchor Shipping Services v. Assistant Commissioner of Commercial Taxes

Challenge to ex parte GST assessment orders on grounds of improper service and violation of natural justice

Date of Order: February 20, 2026
Case Law No: GIB-KHC-2026-20
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Facts :
The petitioner, a registered GST dealer, was subjected to assessment proceedings under Section 73 of the CGST/KGST Act for certain tax periods. Discrepancies were found between GSTR-3B, GSTR-1, and GSTR-2A returns, leading to issuance of show-cause notices through the GST portal. The petitioner contended that such notices and consequent ex parte orders were not effectively communicated and came to light only during recovery proceedings. Due to lack of knowledge, the statutory appeal period expired.

Court Decision:
The Court held that uploading notices on the GST portal is a valid mode of service under Section 169, and a registered dealer is expected to monitor such communications. However, since the impugned orders were ex parte and had serious civil consequences, the Court balanced equities and set aside the orders. The matter was remitted for fresh adjudication subject to conditions: appearance before authority, filing objections, deposit of 20% of tax, and payment of ₹75,000 as costs. Non-compliance would result in revival of the original orders.

© 2026 GST INDIA Biz. All rights reserved.