Sahulhameed v. The Commercial Tax Officer, Tuticorin-II

Validity of service of GST notices/orders through portal under Section 169 and compliance with principles of natural justice

Date of Order: January 6, 2025
Case Law No: GIB- MHC-2025-28
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Facts :
The petitioner challenged assessment orders on the ground that notices and orders were only uploaded on the GST portal without being served through other modes under Section 169 of the Act. It was contended that due to reliance on tax practitioners and lack of awareness, the petitioner did not receive effective notice. The petitioners argued that Section 169 should be interpreted to ensure compliance with principles of natural justice. The Department contended that portal service is valid and sufficient compliance.

Court Decision:
The Court held that Section 169 must be interpreted to ensure effective service of notice and compliance with natural justice. It ruled that modes under Section 169(1)(a) to (c) are alternative primary modes and must ordinarily be attempted, and only upon failure or impracticability, modes under clauses (d) to (f), including portal upload, can be resorted to. Mere uploading on the portal without attempting other modes is insufficient. The impugned assessment orders were set aside and matters remanded for fresh adjudication after giving opportunity to file objections and be heard.

Cases Referred:

- *M. Satyanarayana v. State of Karnataka*
- *Singaravelar Spinning Mills (P) Ltd. v. State of Tamil Nadu*
- *Pandidorai Sethupathi Raja v. Superintendent of Central Tax*
- *Pee Bee Enterprises v. Assistant Commissioner*
- *Ram Prasad Sharma v. Chief Commissioner*
- *V.N.V. Builders Pvt. Ltd. v. State Tax Officer*

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