Bambino Agro Industries Ltd. v. State of Uttar Pradesh & Another

Whether uploading of GST notices/orders on portal constitutes valid "communication" for limitation under Section 107 and compliance with principles of natural justice

Date of Order: December 19, 2025
Case Law No: GIB- AHC-2025-29
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CASE DESCRIPTION / SUMMARY

Facts :
The petitioners challenged adjudication orders passed under the CGST/UPGST Acts on the ground that neither show cause notices nor orders were effectively served, as they were only uploaded on the GST portal. They contended that they became aware of the orders only during recovery proceedings, by which time the limitation period for appeal had expired. The revenue raised a preliminary objection on maintainability, citing availability of alternative remedy. The issue arose whether such portal upload amounts to valid "communication" triggering limitation.

Court Decision:
The Court examined Section 169 of the GST Acts along with the concept of "communication" under Section 107 and provisions of the Information Technology Act. It held that mere uploading of notices/orders on the GST portal does not automatically amount to proper communication unless it results in effective service. The Court recognized widespread issues of non-service and denial of opportunity, affecting the right to appeal and principles of natural justice. It entertained the writ petitions despite alternative remedy and adopted a consistent approach of setting aside such ex parte adjudication orders subject to conditions, with directions to provide notices, allow filing of replies, and grant opportunity of hearing before passing fresh orders.

Cases Referred:

- *Commissioner of Customs & Central Excise v. Hongo India Pvt. Ltd.*
- *Assistant Commissioner (CT) LTU, Kakinada v. Glaxo Smith Kline Consumer Health Care Ltd.*
- *Riya Construction v. State of U.P.*
- *Mahaveer Trading Company v. Deputy Commissioner State Tax*
- *Shubham Steel Traders v. State of U.P.*

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