Lord Vishnu Construction Pvt. Ltd. v. Union of India & Ors.

Validity of GST assessment where notices were uploaded under "additional notices and orders" on portal and not effectively communicated

Date of Order: March 3, 2025
Case Law No: GIB- PHC-2025-30
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Facts :
The petitioner challenged an assessment order dated 31.10.2023 passed under Section 73(9) of the GST Act raising tax, interest and penalty demand. It contended that no show cause notice was effectively communicated, as notices were uploaded on the GST portal under the heading "additional notices and orders" instead of "notices and orders". Due to this, the petitioner remained unaware and could not file any reply. The petitioner relied on portal screenshots to demonstrate improper placement of notices.

Court Decision:
The Court held that the petitioner had made out a case of improper service of notice. It observed that although Section 169 permits service through the common portal, the manner of uploading must ensure that notices are effectively communicated. Since the respondents failed to establish that notices were properly placed under the correct heading and the petitioner's claim remained unrebutted, the impugned assessment order and demand were set aside. The matter was remanded with direction to allow the petitioner to file reply and thereafter pass a fresh order after hearing.

Cases Referred:

- *Anhad Impex v. Assistant Commissioner, Ward 16*
- *Ola Fleet Technologies Pvt. Ltd. v. State of U.P.*
- *Sudarshan Beopar Company Limited v. Union of India*

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