

## Mathur Polymers v. Union of India & Ors.

*Validity of GST adjudication order where hearing notices were served through registered email and challenge to consolidated proceedings for multiple periods*

**Date of Order:** August 26, 2025  
**Case Law No:** GIB- DHC-2025-31  
**Source:** GST INDIA Biz (www.gstindia.biz)

### CASE DESCRIPTION / SUMMARY

#### Facts :

The petitioner challenged the Order-in-Original dated 02.02.2025 on the ground that notices for personal hearing were not received. The Department produced records showing that hearing notices were sent to the registered email address of the petitioner as available on the GST portal. The petitioner also argued that a consolidated notice/order for multiple financial periods was impermissible. The dispute involved allegations relating to wrongful availment of Input Tax Credit.

#### Court Decision:

The Court held that service of notice through the registered email address under [Section 169\(1\)\(c\)](#) of the CGST Act constitutes valid service. It found that hearing notices were duly sent to the petitioner's registered email and the plea of non-service was not sustainable. On the issue of consolidated proceedings, the Court held that in cases involving fraudulent ITC spanning multiple periods, issuance of consolidated notice/order is permissible under [Sections 73](#) and [74](#). The Court found no violation of natural justice or jurisdictional error and dismissed the writ petition with costs.

#### Cases Referred:

- *Rishi Enterprises v. Additional Commissioner Central Tax Delhi, North*
- *Mrs. Neelam Ajit Phatarpekar v. Assistant Commissioner of Income Tax*
- *State of Jammu and Kashmir v. Caltex (India) Ltd.*
- *Bennet and White (Calgary) Ltd. v. Municipal District of Sugar City No. 5*
- *Titan Company Ltd. v. Joint Commissioner of GST & Central Excise*
- *Ambika Traders v. Additional Commissioner, Adjudication, DGGSTI*