Raj Shekhar Pandey v. State Tax Officer

Validity of GST proceedings initiated after cancellation of registration and service of notice through portal

Date of Order: February 16, 2026
Case Law No: GIB-UKHC-2026-21
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Facts :
The petitioner challenged the show cause notice dated 16.11.2024 and order dated 13.01.2025 passed under the GST Act. The proceedings were initiated after cancellation of the petitioner's GST registration pursuant to application dated 29.04.2023. The petitioner contended that notices were not properly served as they were only uploaded on the GST portal. Reliance was placed on judgments holding that portal service alone is insufficient when registration stands cancelled.

Court Decision:
The Court held that where GST registration is cancelled, the assessee is not expected to monitor the portal, and service only through the portal does not constitute valid service under Section 169. It found that there was failure to ensure effective service and also emphasized the requirement of personal hearing under Section 75(4). The impugned order was quashed with liberty to the Department to issue fresh notice and adjudicate the matter after granting opportunity of hearing.

Cases Referred:

- *Ahs Steels v. Commissioner of State Taxes*
- *Katyal Industries v. State of U.P.*
- *Radha Krishan Industries v. State of Himachal Pradesh*
- *Jaipal Singh v. Commissioner, State Goods and Services Tax Commissionerate, Dehradun*

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