

Sunil Kumar K v. State Tax Officer & Ors.

Validity of service of GST assessment order through common portal under Sections 169 and 146

Date of Order: July 8, 2024
Case Law No: GIB- KERHC-2024-08-DB
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Facts :

The appellant challenged an assessment order on the ground that it was only uploaded on the GST portal and not otherwise communicated. It was contended that the portal was not notified for uploading orders and therefore service was invalid. The appellant claimed lack of knowledge due to delayed access to the portal. The Single Judge dismissed the writ petition directing the appellant to avail alternate remedy.

Court Decision:

The Division Bench held that [Section 169](#) expressly permits service of orders by making them available on the common portal. It ruled that once a portal is notified under [Section 146](#), it can be used for all statutory functions including communication of orders. The Court found that the appellant had in fact accessed and downloaded the order, and delay was attributable to the appellant. The appeal was dismissed and the order of the Single Judge was upheld.