T.K. Navas v. Commissioner of Goods and Services Taxes & Ors.

Validity of service of GST notice through common portal under Section 169

Date of Order: June 9, 2025
Case Law No: GIB- KERHC-2025-33
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Facts :
The petitioner challenged an order passed under Section 73 of the CGST/SGST Act on the ground that proper notice was not served. It was contended that although the show cause notice was uploaded on the GST portal, it was not served through other modes under Section 169(1)(a) to (c). The petitioner argued that mere portal upload does not constitute valid service and the order violated principles of natural justice.

Court Decision:
The Court held that Section 169 permits service of notice through any one of the prescribed modes, including making it available on the common portal under Section 169(1)(d). It ruled that service through the portal constitutes valid service and is sufficient compliance under the statute. Relying on the Division Bench decision in *Sunil Kumar K.*, the Court found no infirmity in the proceedings and dismissed the writ petition, granting liberty to pursue statutory remedies.

Cases Referred:

- *Sunil Kumar K. v. State Tax Officer-I, Kottarakkara*

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