Sri Nikhil Debnath vs. The Union of India & Others

Validity of service of GST order in original — whether uploading on GST common portal and dispatch by Speed Post without Acknowledgement Due constitutes valid and legal service under Section 169 of the CGST Act.

Date of Order: May 6, 2026
Case Law No: GIB-TRIHC-2026-69
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

BACKGROUND

The petitioner challenged an order in original passed under GST on the ground that the same was never validly served upon him. The respondents (Union of India and others) contended in their counter affidavit that the order was duly served — first, by uploading it on the GST common portal on 08.06.2023, and second, by dispatching it through Speed Post on 01.06.2023 to the address registered in the GST records.

FACTS

The respondents, in support of their claim of valid service by Speed Post, produced the Dispatch Register and a photocopy of the receipt issued by the Postal Department showing dispatch. However, they failed to produce the Acknowledgement card, which is the document returned to the sender after the article is received by the addressee bearing the signature of the addressee or his representative. Further, the Department of Posts, Government of India, vide its communication dated 07.04.2026, informed the petitioner that there is no evidence of service of the said article upon the petitioner after it was dispatched by the respondents. The court also noted the earlier interim order dated 17.12.2025 already granted in favour of the petitioner.

COURT OBSERVATIONS (Verbatim)

"*mere uploading of the order in the GST Portal would not suffice, and that the respondents ought to choose other modes of service also, which would be a proper exercise of the power of the respondents when there are other choices also made available under Section 169 of the Act.*"

"*what sub-clause (b) of sub-section (1) of section 169 of the Act requires is that the order in original should be sent by Speed Post with 'Acknowledgement due'.*"

"*Though the respondents have produced the Dispatch Register and a photocopy of the receipt issued by the Postal Department showing dispatch by Speed Post, they have not produced the* '*Acknowledgment*' *card which would have been returned to the respondent after the article sent by speed post is received by the petitioner with signature of petitioner*'*s representative.*"

"*Therefore, prima facie it cannot be said that there is compliance of sub-clause (b) of sub-section (1) of Section 169 of the CGST Act.*"

FINAL VERDICT

The Writ Petition was admitted and the interim order dated 17.12.2025 already in favour of the petitioner was made **absolute**. The Court held, prima facie, that neither uploading the order on the GST portal alone nor dispatch by Speed Post without producing the Acknowledgement card satisfies the requirement of valid service under Section 169(1)(b) of the CGST Act.

IN FAVOUR OF ASSESSEE

CASE LAW REFERRED

Case	Citation
Sharp Tanks and Structurals Pvt. Ltd. vs. Deputy Commissioner (GST) (Appeals), Tirunelveli	**(2025) 34 CENTEX 426 (Madras High Court)**