2026:PHHC:099329-DB

CNR NO: PHHC011468732025

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

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Reserved on: 08.07.2026
Pronounced on: 21.07.2026
Uploaded on: 21.07.2026

Whether only the operative part of the judgment is pronounced or whether the full judgment is pronounced: ***Full***

SR. NO.	CASE NUMBER(S)	PARTIES NAME
1.	CWP-27139-2025	LUXMI TRADERS V/S UNION TERRITORY OF CHANDIGARH AND OTHERS (***LEAD CASE***)
2.	CWP-27457-2025	SAMARTH LIFE SCIENCES PVT LTD V/S UNION TERRITORY OF CHANDIGARH AND OTHERS
3.	CWP-33036-2025	M/S R SAI LOGISTICS INDIA PVT LTD V/S STATE OF HARYANA AND ORS
4.	CWP-33330-2025	SEAL SECURITY AND PLACEMENT SERVICES V/S UNION OF INDIA AND OTHERS
5.	CWP-33913-2025	M/S R SAI LOGISTICS INDIA PVT LTD V/S STATE OF HARYANA AND ORS
6.	CWP-34824-2025	BHARTI REALTY LIMITED FORMERLY KNOWN AS BHARTI REALTY HOLDINGS LIMITED V/S UNION OF INDIA AND OTHERS
7.	CWP-37026-2025	CHEMGENE V/S UNION TERRITORY OF CHANDIGARH AND ANOTHER
8.	CWP-1387-2026	GEETA GARG V/S UNION TERRITORY OF CHANDIGARH AND ORS
9.	CWP-1393-2026	ASHOK KUMAR GARG V/S UNION TERRITORY OF CHANDIGARH AND ORS
10.	CWP-2467-2026	M/S MANNAT STEELS V/S UNION TERRITORY OF CHANDIGARH AND OTHERS

11.	CWP-3518-2026	PREM AGENCIES V/S UNION OF INDIA AND OTHERS
12.	CWP-6113-2026	M/S P.S. METALS V/S STATE OF HARYANA AND OTHERS
13.	CWP-8742-2026	M/S SUNIL COMMUNICATION SUNIL KUMAR KAITHAL THROUGH ITS PROPRIETOR SUNIL KUMAR V/S UNION OF INDIA AND OTHERS
14.	CWP-7400-2026	M/S GAURI SHANKAR METAL INDUSTRIES V/S STATE OF PUNJAB AND ORS
15.	CWP-4116-2026	NAIN SERVICE PROVIDER PROP RANDHIR SINGH NAIN V/S THE EXCISE AND TAXATION OFFICER-CUM-STATE TAX OFFICER
16.	CWP-8379-2026	SACHIN VINEET CEMENT AND H/W STORE V/S UNION OF INDIA AND OTHERS
17.	CWP-8436-2026	SMEC INDIA PVT LTD V/S UNION OF INDIA AND OTHERS
18.	CWP-7128-2026	M/S GAURI SHANKAR METAL INDUSTRIES V/S STATE OF PUNJAB AND ORS
19.	CWP-6897-2026	M/S INDIA TEXTILE MFG CO V/S STATE OF PUNJAB AND OTHERS
20.	CWP-9808-2026	SONS JEWELLERS V/S UNION TERRITORY OF CHANDIGARH AND OTHERS
21.	CWP-10079-2026	BANSAL UDYOG V/S UNION OF INDIA AND OTHERS
22.	CWP-9873-2026	N G IMPEX V/S UNION OF INDIA AND OTHERS
23.	CWP-9341-2026	GRID INDIA POWER CABLES PVT LTD V/S STATE OF HARYANA AND ANOTHER
24.	CWP-24432-2025	M/D TECH WIZARD IT AND INFRA PRIVATE LIMITED V/S STATE OF HARYANA AND OTHERS

25.	CWP-11576-2026	TARANG ENTERPRISES V/S UNION OF INDIA AND OTHERS
26.	CWP-7600-2026	M/S INDIAN STONE CRUSHER V/S STATE OF HARYANA AND OTHERS
27.	CWP-9027-2026	WALNUTHONEY INFOTECH PRIVATE LIMITED V/S UNION OF INDIA AND OTHERS
28.	CWP-9929-2026	LETSTRAK TECH PRIVATE LIMITED V/S EXCISE AND TAXATION OFFICER CUM PROPER OFFICER WARD 02 KARNAL HARYANA AND ANR
29.	CWP-9745-2026	M/S MYRA DESIGNS PVT LTD V/S UNION OF INDIA AND OTHERS
30.	CWP-7205-2026	AKSHAT HARDWARE AND PLYWOOD STORE V/S UNION OF INDIA AND OTHERS
31.	CWP-5260-2026	SONALAC PAINTS AND COATINGS LIMITED V/S UNION TERRITORY OF CHANDIGARH AND OTHERS
32.	CWP-9056-2026	M/S STONE SQUARES V/S STATE OF HARYANA AND OTHERS
33.	CWP-13386-2026	HRICHA INDUSTRIES V/S STATE OF HARYANA AND OTHERS
34.	CWP-36733-2025	AMIT RUBBER CHEM TRADING COMPANY PVT LTD V/S STATE OF HARYANA AND ORS
35.	CWP-15506-2026	PARVESH KUMAR CHUGH V/S STATE OF PUNJAB AND ANOTHER
36.	CWP-16523-2026	BABA DEEP SINGH ROLLING MILLS V/S STATE OF PUNJAB AND OTHERS
37.	CWP-19243-2026	M/S DUHAN ELECTRICAL WORKS PRIVATE LIMITED V/S STATE OF HARYANA AND OTHERS
38.	CWP-14663-2026	KRISHNA EXPORTS V/S STATE OF PUNJAB AND OTHERS

39.	CWP-33226-2025	SHRI BALAJI SANITARY AND CEMENT STORE V/S STATE OF HARYANA AND ANOTHER
40.	CWP-16270-2026	M/S NASIB SINGH WELDING WORKS V/S UT CHANDIGARH AND ANOTHER
41.	CWP-19655-2026	MAXTAR BIO GENICS PRIVATE LIMITED V/S STATE OF HARYANA AND OTHERS
42.	CWP-20237-2026	M/S ASHOK KUMAR CONTRACTOR ROHTAK V/S STATE OF HARYANA AND OTHERS

CORAM:- HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ROHIT KAPOOR

Present: Mr. Sandeep Goyal, Sr. Advocate (*arguing counsel*) with
Ms. Aakriti, Advocate
Mr. Mohit Bassi, Advocate
Ms. Urvi Khanna, Advocate
Mr. Aditya Gupta, Advocate
for the petitioners in CWP-27139-2025, CWP-27457-2025, CWP-8436-2026, CWP-9808-2026, CWP-24432-2025, CWP-9745-2026 & CWP-9056-2026.

Ms. Geetika Sharma, Advocate
for the petitioner in CWP-16270-2026.

Mr. Avneet Singh, Advocate
Mr. Pranav Jain, Advocate
Ms. Alisha, Advocate
for the petitioner in CWP-6897-2026.

Mr. Vishav Bharti Gupta, Advocate
for the petitioner in CWP-7600-2026.

Mr. Lalitendra Gulani, Advocate
Mr. Mohit Pugalia, Advocate
Ms Sneha Ghosh, Advocate
Ms. Gayatri, Advocate
Ms. Janvi, Advocate
for the petitioner in CWP-9929-2026.

Mr. Ajay Gupta, Advocate
for the petitioner in CWP-8742-2026.

Mr. Mohit Bassi, Advocate
for the petitioner in CWP-16523-2026.

Mr. Chetan Jain, Advocate
Mr. Porush Jain, Advocate
for the petitioners in CWP-14663-2026, CWP-8379-2026, CWP-7205-2026.

Mr. Amar Pratap Singh, Advocate
Mr. Mahesh Singla, Advocate
for the petitioners in CWP-34824-2025 and CWP-36733-2025.

Ms. Tarushi Momya, Advocate
Mr. Raj Mahto, Advocate
for the petitioner in CWP-6113-2026.

Mr. Ankit Dhiman, Advocate
for the petitioner in CWP-9027-2026.

Mr. Prashant Kapila, Advocate
for the petitioners in CWP-7128-2026 and CWP-7400-2026.

Mr. Puneet Rai, Advocate
(through video conferencing)
for the petitioner in CWP-19655-2026.

Mr. Viresh Dahiya, Advocate
Ms. Sonakshi Chaudhary, Advocate
Ms. Tannu Ahlawat, Advocate
for the petitioner in CWP-20237-2026.

Mr. Mukul Singla, Advocate
for the petitioner in CWP-33226-2025.

Mr. Amrinder Singh, Advocate (*arguing counsel*)
Mr. Umang Goyal, Advocate
Mr. Naveen Bindal, Advocate
Mr. Aman Bansal, Advocate
Mr. Nikhil Goyal, Advocate
Mr. Peyush Pruthi, Advocate
Mr. Vikrant Kackria, Advocate
for the petitioners.

Mr. Saurabh Kapoor, Addl. A.G., Punjab.
(*arguing counsel*).

Mr. Rishabh Kapoor, Sr. Standing Counsel (*arguing counsel*)
for the respondents-CBIC.

Mr. Ajay Kalra, Sr. Standing Counsel with
Ms. Isha Janjua, Advocate
for respondents-CBIC.

Mr. Sourabh Goel, Addl. A.G., Haryana.

Mr. Sourabh Goel, Sr. Standing Counsel, U.T.
(arguing counsel) assisted by
Ms. Himanshi Gautam, Advocate
Ms. Drishti Saraf, Advocate
for the respondents/Revenue
in CWPs-1387, 1393, 3518, & 9808 of 2026.

Mr. Ajay Jagga, Addl. Standing Counsel, U.T.,Chd (*arguing counsel*) with Mr. Aryaman Jagga, Advocate
for the respondents-U.T in CWP-27139-2025, CWP-33330-2025,
CWP-37026-2025, CWP-2467-2026, CWP-5260-2026,
CWP-9808-2026, CWP-10079-2026, CWP-9027-2026.

Mr. Abhinav Sood, Addl. Standing Counsel, with
Mr. Sayyam Garg, Advocate
for the respondents-U.T.

Mr. Akashdeep Singh, Advocate
for the respondents No.3 to 6.

Ms. Sidhi Bansal, Advocate
Ms. Ridhi Bansal, Advocate
Mr. Sagar Ratusaria, Advocate
Mr. Parth Sharma, Advocate
for the respondents-CBIC.

Mr. Sarthak Gupta, Advocate
for respondent No.1 in CWP-8742-2026.

Ms. Chetna Thakur, Advocate for
Mr. Gurinderjit Singh, Sr. Standing Counsel,
for the respondents-CGST.

Mr. Manpreet Singh, Advocate for
Ms. Pridhi Sandhu, Advocate
for the respondents-GST.

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ASHWANI KUMAR MISHRA, A.C.J.

1. Since all the writ petitions arise from the same *lis* and

revolve around substantially similar questions of fact and law, they are being decided through this common judgment. For convenience, and with the consent of the parties, CWP No.27139 of 2025 shall serve as the *lead case* and the decision herein shall apply to the other writ petitions.

2. Short question that requires consideration in this batch of writ petitions is as to whether uploading of a notice as well as the order-in-original in the tab '*View Additional Notices and Orders*', on the Common Portal, being www.gst.gov.in amounts to proper service of it, on the petitioner in view of Section 169 read with Section 146 of the Central Goods and Services Tax Act, 2017 (for short, the '***Act of 2017***'), so as to trigger the period of limitation for filing of appeal under Section 107 of the Act of 2017?

3. Petitioner though has also assailed the notification issued on 31.03.2023, under Section 168A of the Act of 2017, extending the period of limitation for commencement of proceedings under the Act of 2017, but the arguments have been confined only to the extent of service of notice/order, and therefore we have not examined the legality of the notification, which is left open for examination in appropriate proceedings.

4. The brief facts leading to the present writ(s) are as follows:

5. The petitioner is a proprietorship firm, represented through its proprietor, carrying on business in the Union Territory of Chandigarh. It is aggrieved by the order-in-original dated 28.12.2023 (Annexure P-4) primarily on the ground that the said order was not served upon the

petitioner in the prescribed manner, on account of which the petitioner is deprived of the opportunity to avail the remedy of appeal under Section 107 of the Act of 2017.

6. The contention advanced on behalf of the petitioner is that the uploading of the order in the manner adopted by the respondents does not amount to valid service of the order upon the petitioner. It is further contended that the order impugned has otherwise been passed in violation of principles of natural justice as no opportunity of hearing was afforded to the petitioner and therefore, interference is required by this Court in the present petition.

7. The affidavits have been exchanged between the parties and with their consent, the writ petition is being disposed of finally, at the stage of admission itself.

8. The petitioner is duly registered under the Act of 2017 having Registration No.GSTN 04AIDPG1170A1Z8 with its place of business at Shop No.9, Sector 45-B Burail, Opp. Dev Samaj College, Chandigarh-160045. Scrutiny proceedings were initiated against the petitioner under Section 61 of the Act of 2017. On 29.08.2023, an intimation in Form ASMT-10 was issued asking the petitioner to provide reasons with reference to the discrepancies in Form GSTR-1, Form GSTR 3B, GSTR2A and 3B for the period of 2017-2018. The petitioner was also asked to provide supporting documents in reference to credit notes to the tune of Rs.20,99,199/-. Thereafter, on 27.09.2023, notice in Form DRC-01 was issued to the petitioner under Section 73 of the Act of

2017, on the basis of information uploaded on the portal.

9. According to the petitioner, neither was any communication was received by it, nor was any notice of hearing issued to the petitioner, or uploaded on the portal of the petitioner, in respect of Show Cause Notices (for short, '***SCN***') issued to it. As per petitioner, neither any date of personal hearing, nor its time or venue was mentioned in the SCN, and the authorities unilaterally proceeded to pass the impugned order-in-original along with DRC-07 under Section 73 of the Act of 2017. It is urged that apart from uploading the order on the tab '*View Additional Notices and Orders*' there was no other method adopted by the respondents for effecting service of the impugned order-in-original or any other communication upon the petitioner.

10. The petitioner submits that though it has the remedy of filing statutory appeal under Section 107 of the Act of 2017, but it cannot be availed now since the limitation prescribed for filing an appeal under Section 107 of the Act of 2017 has expired, as according to the Department, the order-in-original stood served/communicated to the petitioner with uploading of it on the tab '*View Additional Notices and Orders*' on the Common Portal. The period for limitation also cannot be extended beyond the period of one month by virtue of Section 107 of the Act of 2017 and therefore, the petitioner is left with no remedy but to file the present writ petition.

11. Sh. Sandeep Goyal, learned Senior Counsel for the petitioner, therefore, submits that mere uploading of orders on the

Common Portal does not amount to service of the order-in-original and therefore, the authorities have wrongly treated such uploading as valid service of the order, so as to trigger the period of limitation for filing an appeal.

12. In connected petition(s), the authorities have taken such view and the appeal(s) filed by the appellant(s) has/have been dismissed on the ground of limitation.

13. The petitioner's submissions are countered by the respondents, who contend that uploading an order on the Common Portal is one of the permissible modes of service of a notice or an order-in-original, by virtue of Section 169(1)(d) of the Act of 2017. It is also urged that, in terms of Section 169(1)(c) of the Act of 2017, service of a decision, order, summons, or notice by e-mail is a recognized mode of service, and therefore, the contrary contention is unsustainable.

14. Relying upon the provisions contained in Sections 146 and 169 of the Act, read with Rule 142, Sh. Sourabh Goyal, learned Senior Standing Counsel for the respondent(s), submits that uploading notices as well as orders on the Common Portal is a valid mode of service, and that the majority of assessees file their appeals within the prescribed period of limitation. He further submits that the argument regarding improper service under the statute is raised only to claim an extended period of limitation, which is otherwise not contemplated under the Act of 2017, as the statute prescribes strict timelines to be followed.

15. Learned Senior Standing Counsel for the respondents further

submits that prior to January 2024, the Common Portal contained separate tabs, namely, the '*View Notices and Orders*' tab and the '*View Additional Notices and Orders*' tab. Orders were uploaded under the '*View Additional Notices and Orders*' tab. However, in January 2024, the portal was modified, and both tabs were made visible side by side in order to facilitate the taxpayers. He further argues that once the petitioner was aware of the Common Portal, which is being used for various purposes and contains a tab for notices and orders, it does not lie in his mouth to contend that merely for want of a specific notification, the uploading of orders and notices on the Common Portal cannot be treated as valid service of an order or notice upon the assessee. In the alternative, he submits that even if the stand of the respondents is not accepted by the Court, the petitioner may be granted the benefit of limitation by permitting him to contest his appeal on merits, treating the same as being within limitation. Further, wherever the SCN has been decided *ex parte*, the petitioner may be permitted to contest the same on merits by submitting his reply. As regards the petitioners whose registrations stand cancelled, they may be directed to furnish their contact details for communication.

16. It is further urged on behalf of the respondents that cases which have already been contested on merits should not be permitted to be re-agitated by the taxpayers. He submits that communication of orders and notices through email may be read down to mean that the email should contain the attachment of the respective notice, order, or decision

in order to constitute effective service, and that a mere intimation through email regarding the uploading of an order, notice, etc. on the Common Portal cannot be treated as an effective service.

17. Lastly, learned Senior Standing Counsel for the respondents submits that once a notification has been issued under Section 146 of the Act of 2017 notifying the Common Portal for the specified purposes, namely, facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, and issuance of electronic way bills, the same would also encompass the Common Portal for carrying out such other functions and purposes as may be prescribed. It is, therefore, contended that since Section 169(1)(d) of the Act of 2017 prescribes service of orders, decisions, notices and other communications through the Common Portal, no separate notification is required for that purpose.

18. Heard Sh. Sandeep Goyal, learned Senior Counsel & Mr. Amrinder Singh, learned counsel for the petitioner(s) and Sh. Sourabh Goel, learned Senior Standing Counsel for the respondent(s)-revenue, Mr. Ajay Jagga, Additional Standing Counsel for the respondent-U.T., Chandigarh, Mr. Rishabh Kapoor, Senior Standing Counsel for the respondent-CBIC and Mr. Saurabh Kapoor, Additional Advocate General, Punjab and have carefully perused the provisions of the Act, Rules and the Notifications.

19. It is in the context of the submissions advanced at the bar on behalf of the parties that this Court is required to consider the questions

already framed for determination in the instant case.

20. Act of 2017 prescribes the mode for effecting service of SCNs and the orders passed by the authorities under the Act. It would thus be relevant to reproduce Section 169 of the Act of 2017, which provides for '*service of notice in certain circumstances*' and is extracted hereinafter:-

> *"**169. Service of notice in certain circumstances.***
>
> *(1) Any decision, order, summons, notice or other communication under this Act or the rules made thereunder shall be served by any one of the following methods, namely:-*
>
> > *(a) by giving or tendering it directly or by a messenger including a courier to the addressee or the taxable person or to his manager or authorised representative or an advocate or a tax practitioner holding authority to appear in the proceedings on behalf of the taxable person or to a person regularly employed by him in connection with the business, or to any adult member of family residing with the taxable person; or*
> >
> > *(b) by registered post or speed post or courier with acknowledgement due, to the person for whom it is intended or his authorised representative, if any, at his last known place of business or residence; or*
> >
> > *(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or*
> >
> > *(d) by making it available on the common portal; or*
> >
> > *(e) by publication in a newspaper circulating in the locality in which the taxable person or the person to whom it is issued is last known to have resided, carried on business or personally worked for gain; or*

(f) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence and if such mode is not practicable for any reason, then by affixing a copy thereof on the notice board of the office of the concerned officer or authority who or which passed such decision or order or issued such summons or notice.

(2) Every decision, order, summons, notice or any communication shall be deemed to have been served on the date on which it is tendered or published or a copy thereof is affixed in the manner provided in sub-section (1).

(3) When such decision, order, summons, notice or any communication is sent by registered post or speed post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such post in transit unless the contrary is proved."

21. One of the modes prescribed for effecting the service of notice and orders is by making them available on the Common Portal. The term '*Common Portal*' occurring in Section 169(1)(b) of the Act of 2017 has been defined in Section 146, which is extracted hereinafter:-

*"**146. Common Portal.**— The Government may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill and for carrying out such other functions and for such purposes as may be prescribed."*

22. Law thus requires notifying of Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill and for carrying out *such other functions and for such*

purposes as *may be prescribed.*

23. The expression '*prescribed'* stands statutorily defined under Section 2(87) of the Act of 2017 which reads as under:-

> *"2(87) "prescribed" means prescribed by rules made under this Act on the recommendations of the Council."*

24. Exercising the power under Section 146 of the Act of 2017, the competent authority has issued notifications from time to time, notifying the relevant portals as the Common Portal for different purposes.

25. The first notification in this regard is No.04/2017-CT dated 19.06.2017 for facilitating registration, payment of tax, furnishing of returns and computation and settlement of integrated tax. The website address notified is www.gst.gov.in, which is managed by the Goods and Service Tax Network. The notification dated 19.06.2017 reads as under:-

> *"**GOVERNMENT OF INDIA***
> ***MINISTRY OF FINANCE***
> ***DEPARTMENT OF REVENUE***
> ***CENTRAL BOARD OF EXCISE AND CUSTOMS***
> ***Notification No.4/2017-Central Tax***
>
> ***New Delhi, the 19th June, 2017***
> ***29 Jyaistha, 1939 Saka***
>
> ***G.S.R….(E)**.- In exercise of the powers conferred by Section 146 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with Section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government hereby notifies www.gst.gov.in as the Common Goods and Services Tax Electronic Portal for facilitating registration,*

payment of tax, furnishing of returns, computation and settlement of integrated tax and electronic way bill.

Explanation.-For the purposes of this notification, "www.gst.gov.in" means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of Section 8 of the Companies Act, 2013 (18 of 2013.

2. This notification shall come into force on the 22nd day of June, 2017.

[F.No.349/72/2017-GST]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India"

26. The second notification No.09/2018-CT dated 23.01.2018 is for furnishing the electronic way bill. The website address notified is www.ewaybillgst.gov.in, which is managed by the National Informatics Centre. The same reads thus:-

"GOVERNMENT OF INDIA

MINISTRY OF FINANCE

DEPARTMENT OF REVENUE

CENTRAL BOARD OF EXCISE AND CUSTOMS

Notification No.9/2018-Central Tax

New Delhi, the 23rd January, 2018

G.S.R….(E).- *In exercise of the powers conferred by Section 146 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with Section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No.4/2017-Central Tax dated 19th June, 2017, published in the Gazette of India,* *Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 606 (E), dated the 19th June, 2017, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies www.gst.gov.in as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns and computation and settlement of integrated tax and www.ewaybillgst.gov.in as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill.*

Explanation.-

(1) For the purposes of this notification, "www.gst.gov.in" means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of Section 8 of the Companies Act, 2013 (18 of 2013; and

(2) For this purposes of this notification, "www.ewaybillgst.gov.in" means the website managed by the National Informatics Centre, Ministry of Electronics & Information Technology, Government of India.

2. This notification shall be deemed to have come into force with effect from the 16th day of January, 2018.

[F.No.349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India"

27. The third notification No.69/2019-CT dated 13.12.2019 is for preparation of the invoice in terms of sub-rule (4) of Rule 48. The Common Goods and Services Tax Electronic Portals are notified as

under:-

“www.einvoice1.gst.gov.in, www.einvoice2.gst.gov.in, www.einvoice3.gst.gov.in, www.einvoice4.gst.gov.in, www.einvoice5.gst.gov.in, www.einvoice6.gst.gov.in, www.einvoice7.gst.gov.in, www.einvoice8.gst.gov.in, www.einvoice9.gst.gov.in and www.einvoice10.gst.gov.in”

The same are managed by the Goods and Service Tax Network. The notification is reproduced hereinafter:-

“GOVERNMENT OF INDIA

MINISTRY OF FINANCE

DEPARTMENT OF REVENUE

CENTRAL BOARD OF EXCISE AND CUSTOMS

Notification No.69/2019-Central Tax

New Delhi, the 13th December, 2019

G.S.R….(E).- In exercise of the powers conferred by Section 146 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with Section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby, notifies the following as the Common Goods and Services Tax Electronic Portal for the purpose of preparation of the invoice in terms of sub-rule (4) of rule 48 of the aforesaid rules, namely:-

“www.einvoice1.gst.gov.in;

www.einvoice2.gst.gov.in;

www.einvoice3.gst.gov.in;

www.einvoice4.gst.gov.in;

www.einvoice5.gst.gov.in;

www.einvoice6.gst.gov.in;

www.einvoice7.gst.gov.in;

www.einvoice8.gst.gov.in;
www.einvoice9.gst.gov.in;
www.einvoice10.gst.gov.in"

Explanation.-For the purposes of this notification, the above mentioned websites mean the websites managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (8 of 2013).

2. This notification shall come into force with effect from the 1st day of January, 2020.

[F.No.20/13/01/2019-GST]

(Ruchi Bisht)
Under Secretary to the Government of India"

28. It remains undisputed on behalf of the respondents that apart from the Notifications dated 19.06.2017, 23.01.2018 and 13.12.2019, referred to above, no other notification has been issued under Section 146 of the Act of 2017. Our attention has not been invited to any other notification issued by the respondents specifying www.gst.gov.in as the portal for uploading notices or orders-in-original for the purposes of its service under Section 169 of the Act of 2017.

29. We find substance in the petitioner's contention that the Common Portal, referred to in Section 146 of the Act of 2017, is not notified for service of notices/orders so far. Rather, distinct purposes are assigned to the Common Portal as notified, none of which are for service of notice and orders. These portals are otherwise managed by different entities.

30. Moreover, when a notice or order is uploaded on the Common Portal, *i.e.* www.gst.gov.in, an e-mail is sent to the registered e-mail address intimated to the Department at the time of registration stating that an order or SCN has been uploaded on the portal. However, the SCN or the order itself is not attached to the e-mail sent by the Department. The communication is merely confined to an intimation that an SCN or order has been uploaded on the portal, without the notice or order itself being attached to the e-mail. Even the specific contents uploaded on the portal are not communicated by the e-mail sent on the registered address. It would thus be difficult to hold that the e-mail sent amounts to service of SCN or order in terms of Section 169(1)(c) of the Act of 2017.

31. In addition to the purposes expressly enumerated in Section 146 of the Act of 2017 i.e., facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill, and any other purpose for the use of the Common Portal has to be prescribed under the Central Goods and Services Tax (CGST) Rules, 2017 (for short, the '***Rules of 2017***'). None of the Rules contained in the Rules of 2017 prescribes uploading of an SCN or order on the Common Portal. Rule 142, occurring in Chapter XVIII of the Rules of 2017 relating to '*Demands and Recovery*', provides for service in electronic mode and refers to the Common Portal only for the purpose of payment of tax. It is therefore discernible that uploading of SCN or order on the Common Portal is not a prescribed mode of service, in the manner

stipulated in law.

32. Relying upon the statutory scheme noticed above, we have no hesitation in accepting petitioner's submission that the Common Portal, *i.e.* www.gst.gov.in, is not a portal for the service of notices or orders and, therefore, it cannot be construed that the uploading of SCN or orders on the Common Portal would amount to service of such SCN or order upon the petitioner in terms of Section 169 of the Act of 2017.

33. The petitioner has also placed on record a communication issued by the Excise and Taxation Department, Haryana containing Instruction No.02/2026/GST-II dated 01.06.2026, as per which an intimation of SCN and demand orders issued by the proper officers under Sections 73, 74, 74A or 122 of the Haryana Goods and Services Tax Act, 2017 is required to be sent by post. This instruction is reproduced hereinafter:-

> "***EXCISE & TAXATION DEPARTMENT, HARYANA***
>
> ***Instruction No.02/2026/GST-II***
>
> *Dated: 01-06-2026*
>
> ***Subject:- Instructions regarding intimation of Show Cause Notices and Demand orders issued by the Proper Officers under Sections 73, 74, 74A or 122 of the Haryana Goods and Services Tax Act, 2017 by post.***
>
> *In pursuance of the regular feedbacks and representations received from the trade and industry in the state underlying the necessity of communicating the notices and orders issued under the provisions of GST law also by post, the Government of Haryana has decided to additionally communicate the notices and orders under GST to the tax payers by registered/speed post.*

In exercise of the powers conferred under Section 168 of the Haryana Goods and Services Tax Act, 2017, and in supersession of instructions no.01/2026/GST-II, issued vide No.482/GST-II, dated 23.05.2026, I, Vinay Pratap Singh, Commissioner of State Tax, Haryana, hereby issue the following instructions:-

The Show Cause Notice in FORM GST DRC-01 and the Demand Order in FORM GST DRC-07 issued under Sections 73, 74, 74A or 122 of the HGST Act, 2017, CGST Act, 2017, section 20 of the IGST Act, 2017 and the relevant provisions of the Goods and Services Tax (Compensation to States) Act, 2017 which have already been issued and served upon the taxpayers through the GST common portal by the Proper Officers, shall, additionally, be sent through registered post/speed post with acknowledgment due, to the person for whom it is intended or his authorized representative if any, at his last known place of business or residence by the Proper Officer concerned for the purpose of intimation only.

Such notice or order shall be deemed to have been received by the taxpayer on the date of making it available on GST common portal in accordance with clause (d) of sub-section (1) and sub-section (2) of Section 169 of the said Act.

The Jurisdictional Proper Officer will send the intimation regarding the issuance of Show Cause Notice or the Demand Order, as the case may be, within fifteen days of issuance of such notice or order through the GST common portal. He will maintain the dispatch register of intimation of all such notices/orders in his ward and monitor the same on fortnightly basis.

The Deputy Commissioner of State Tax of the District will supervise and countersign the dispatch registers maintained *ward wise on monthly basis.*

These instructions will come into effect from 1st June, 2026.

Dated: **_VINAY PRATAP SINGH_**
Place: *Excise and Taxation Commissioner-cum-Commissioner of State GST, Haryana*

No.440/GST-II/TI
Panchkula, Dated the 01.06.2026

Copy to:
1. PS/C&S E&T, Haryana
2. PS/Excise and Taxation Commissioner, Haryana
3. All Addl. Excise and Taxation Commissioners in the Head Office.
4. All JETCs (Range/Appeal) in the State of Haryana.
5. All DETCs (ST) in the State of Haryana.
6. JDLs and Das in the Head Office.

Dy. Excise and Taxation Commissioner (GST),

Haryana, Panchkula"

34. An argument is also advanced on behalf of the petitioner that it is otherwise difficult for a registered entity to gather knowledge/information about any issuance of SCN or order, keeping in mind the manner such SCN or order is actually uploaded. It is urged that on visiting its GST portal by the registered entity, there is no flash of any penal proceedings contemplated or pending against it. On clicking of the tab services (not notices or orders), various sub-tabs open none of which give any indication of issuance of any notice to the petitioner, with regard to any contemplated penal proceedings. It is only on clicking the sub-tab '*User Services*', that one is led to the opening of another 14 sub-tabs, one of which is '*Notices and Orders*'. Even on this tab, there is no indication of any SCN or order on it. It is only on a sub-tab being '*Additional Notices and Orders*', that one gets to know about the issuance of a notice

or the order. It is therefore the petitioner's case that the process itself being cumbersome it becomes extremely challenging even for an honest taxpayer to know about the issuance of SCN or the order by its mere uploading on the GST portal.

35. While entertaining writ petitions also the aforesaid argument was specifically noticed, inasmuch as the Court recorded that the petitioner had produced printouts of the GST portal to contend, *inter alia*, that the impugned demand was liable to be quashed. Before raising such demand, neither was any notice validly served upon the petitioner, nor was an opportunity of hearing, in terms of Section 75(4) of the Act of 2017 was granted. On visiting the petitioner's dashboard/account on the GST portal, there is no flash of any penal proceedings contemplated or pending against the petitioner; thereafter, even if one clicks on the tab 'Services' (not Notices or Orders), it leads to the popping up of several sub-tabs like '*Registration*', '*Ledgers*', '*Returns*', '*Payments*', '*User Services*', 'Refunds', '*e-Way Bill System*' and '*Track Application Status*', none of which even give a slight indication as to issuance of any notice to the petitioner with regard to any contemplated penal proceedings. It is only after one clicks on the aforesaid sub-tab '*User Services*', that one is lead to the opening of another 14 sub-tabs one of which is '*Notices and Orders*'. Even when this tab is clicked, no SCN or order, as in the present case, gets displayed, because such notices and/or the impugned order gets displayed only when a sub-tab within the sub-tab '*Notices and Orders*' *i.e.* '*Additional Notices and Orders*' is clicked upon. Thus, to locate the

same is like virtually playing a game of treasure hunt, the level of which game is extremely difficult, as the tabs in this game are not appropriately marked or labelled. In the above scenario, till recently, the petitioner was not aware of the passing of the impugned order, nor was it made aware of any notice issued to it, and that in any case, in terms of Section 75(4) of the Act of 2017, prior to the issuance of the impugned demand, no opportunity of hearing was afforded to the petitioner. Reliance was placed upon orders passed by different High Courts noticing the cumbersome process by which a registered entity could get to know about issuance of SCN or any order, even when it does access its dashboard on the Common Portal.

36. Section 169 provides in categorical terms that any decision, order, or notice under the Act of 2017 or the Rules made thereunder, has to be served by any of the methods specified in sub-section (1) thereof. It is undisputed that the notice and order were served upon the petitioner only by making them available on the Common Portal. Apart from sending a communication to the e-mail address provided at the time of registration regarding the uploading of the notice/order, none of the other modes of service of notice/order specified in sub-section (1) of Section 169 of the Act of 2017 have been resorted to by the Department.

37. As per Section 169(1) any decision, order, summons, notice or other communication under this Act, or the Rules made thereunder, shall be served by any one of the following methods:

(a) Tendering it directly or by a messenger, including by courier to the taxable person.

(b) By Registered Post or Speed Post or courier with acknowledgement due.

(c) Communication to his email address.

(d) By making it available on the common portal.

(e) By publication in a newspaper circulating in the locality in which the taxable person resided, carried on business or personally worked for gain.

(f) If none of the modes are practicable, by affixing it in some conspicuous place at his last known place of business or residence, and if such mode is not practicable for any other reason, then by affixing a copy thereof on the notice board of the office of the concerned officer or authority who has passed such decision or order issued.

38. Further, Section 169(2) of the Act of 2017 states that every decision, order, summons, notice or any communication shall be deemed to have been served, on the day on which it is tendered or published or a copy thereof is affixed in the manner provided in sub-section (1). On the other hand, Section 169(3) of the Act of 2017 states that when such decision, order or summons is sent by registered post, it shall be deemed to have been received by the addressee on the expiry of the period normally taken by such post in transit, unless the contrary is proved. Therefore, for the modes prescribed under Section 169(1)(a), Section 169(1)(b), Section 169(1)(e), Section 169(1)(f), there is a deeming fiction

under Section 169(2) and Section 169(3) of the Act of 2017, whereas there is no deeming fiction for the service of order/notices by the modes prescribed under Section 169(1)(c) (e-mail) and Section 169(1)(d) (Common Portal).

39. Undisputedly, though multiple modes of service of order are available with the Department, but the impugned order-in-original is served upon the petitioner only by way of uploading it on the tab '*View Additional Notices and Orders*' on the Common Portal.

40. Section 146 of the Act of 2017 makes it explicit that the Government may, on the recommendation of the GST Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, and issuance of electronic way bills. In addition to the purposes already specified, the Common Goods and Services Tax Electronic Portal may also be notified for carrying out *such other functions and for such other purposes as may be prescribed*.

41. There are three notifications issued by the Government specifying the Common Goods and Services Tax Electronic Portal for distinct purposes. The first notification, dated 19.06.2017, provides that www.gst.gov.in shall be the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, and generation of electronic way bills only. This notification does not authorize the use of the Common Portal, www.gst.gov.in, for uploading orders and notices issued

under various provisions of the Act of 2017. The next notification, issued on 23.01.2018, notifies www.ewaybillgst.gov.in as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bills. This notification does not notify the Common Portal for the service of notices or orders under the Act of 2017. The third notification, dated 13.12.2019, is limited to notifying the Common Portal for the purpose of preparation of invoices in terms of sub-rule (4) of Rule 48 of the Rules framed under the Act of 2017.

42. The respondents, though they have filed their written statements but, have not disputed the petitioner's contention that, apart from the three notifications dated 19.06.2017, 23.01.2018, and 13.12.2019, referred to above, there is no other notification issued by the Government under Section 146, notifying the Common Portal for the service of notices/orders passed under the Act of 2017.

43. We may reiterate that our attention has not been invited to any notification issued by the Government authorizing the service of notices/orders passed under the Act of 2017 by uploading them on the Common Portal, *i.e.*, www.gst.gov.in.

44. Learned counsel for the Revenue has submitted that even though no express notification has been issued under Section 146 of the Act of 2017 for uploading notices/orders on the Common Portal, yet the service of the notice/order would be sufficiently complete, since an e-mail in this regard is sent to the petitioner, which is a permissible mode of service of notice/order under the Act of 2017 by virtue of Section 169(1)

(c) of the Act of 2017.

45. The argument of the learned counsel for the Revenue, in this regard, cannot be accepted for the simple reason that the notice/order is not sent on the registered e-mail address of the assessee. What is sent by e-mail is merely an intimation that a SCN/order has been uploaded on the Common Portal. Unless the notice/order is sent by e-mail on the address furnished at the time of registration, the respondents cannot take shelter of Section 169(1)(c) of the Act of 2017.

46. Law is well-settled that when a statute prescribes a thing to be done in a particular manner then it has to be done in that manner alone, and not in any other manner. [***See:- Taylor Vs. Taylor, [(1875) 1 Ch.D 426] and Shri Khereshwar Mahadev Va Dauji Maharaj Samiti, Aligarh Vs. State of Uttar Pradesh & Ors, 2025 INSC 362 (decided on March 5, 2025].***

47. The legislative intent in the creation of a Common Portal under Section 146 of the Act of 2017 is quite explicit. The creation of the Common Portal is for the purposes of facilitating various activities like registration; payment of tax; furnishing of returns; computation and settlement of integrated tax; electronic way bill and can also be used for carrying out *such other functions and for such purposes as may be prescribed.*

48. When the statute is carefully analyzed along with notifications issued by the Government under Section 146 of the Act of 2017, it leads us to an inescapable conclusion that the uploading of notice

and orders on the Common Portal, is not an authorized mode of service of notice/order passed under the Act of 2017.

49. We have otherwise taken note of the fact that the uploading of notice/order is not immediately reported to the assessee when they visit the Common Portal on their dashboard. On the portal itself, there is no separate tab for notice/order. One has to click on the tab '*Services*' which leads to the popping up of several sub-tabs including '*User Services*', which then leads to the opening of another 14 sub-tabs one of which is '*Notices and Orders'*. As a matter of fact, notices and orders are not to be found in the sub-tab '*Notices and Orders*' inasmuch as one has then to click another sub-tab '*View Additional Notices and Orders*'. Thus, it is by way of a complex process that one ultimately gets to know that notices/orders under the Act of 2017 have been uploaded on the Common Portal which renders it quite cumbersome.

50. Introduction of GST regime has set into motion a noticeable shift from a predominantly paper-based tax administration to a technology driven compliance ecosystem. A Common Portal constitutes the primary statutory interface for discharge of obligations under the Act of 2017. The Common Portal is intended to act as an instrument to simplify compliance, promote transparency in GST regime and thereby secure the larger legislative objective of facilitating trade and improving the ease of doing business.

51. Once it be so, the Common Portal is recognized as the interface between the tax administration and the registered person, its

accessibility and intelligibility acquires legal significance. A digital platform through which statutory rights are to be recognized cannot be designed in a manner such that it renders the existence of SCN or orders -in-original on a taxpayer dependent upon his ability to navigate an obscure or unintuitive interface.

52. An interpretation which allows serious statutory consequences to follow upon a taxpayer on account of SCN/order being uploaded in an inconspicuous location of the portal, without any reasonable indication to the taxpayer, would clearly undermine the legislative purpose of establishing a Unified Electronic Compliance Platform. The object is to facilitate compliance and ensure communication rather than to create procedural traps which could defeat substantive statutory remedies.

53. We, in the aforesaid circumstances, call upon the Department to revisit the manner and methodology as per which SCN/orders are served upon the taxpayers. In addition to notifying the Common Portal for effecting service of SCN/order etc., the respondents ought to introduce prominent dashboard alerts for statutory communications; mandatory pop-up notifications; OTP based acknowledgement of important legal communications; automated SMS alerts and a separate section altogether on the dashboard of taxpayer for service of statutory notices/orders etc. Only then would the Common Portal become an instrument of effective communication.

54. Large number of writ petitions are being filed everyday by

persons aggrieved who are not made aware of notice(s) issued against them or the orders passed against them by the GST authorities. Huge financial and penal liabilities are imposed in the process, causing not only difficulty for the taxpayer but this generates uncalled for litigation on account of non-compliance of the orders passed under the Act of 2017.

55. In the absence of knowledge of the notice/order, the assessee concerned is not able to participate in the proceedings before the Assessing Officer, or is prevented from filing an appeal within the limitation period. This creates an unnecessary burden upon the taxpayer.

56. Once the statutory scheme is analyzed and the consequences are taken into consideration with respect to the non-service of a notice/order, we are of the considered view that mere uploading of notice/order on '*View Additional Notices and Orders*' cannot be held to be a valid mode of its service on the registered entity.

57. Learned counsel representing the revenue has also invited our attention to Section 160 of the Act of 2017, sub-clause (2) whereof provides as under:-

> *"**(2)** The service of any notice, order or communication shall not be called in question, if the notice, order or communication, as the case may be, has already been acted upon by the person to whom it is issued or where such service has not been called in question at or in the earlier proceedings commenced, continued or finalised pursuant to such notice, order or communication."*

58. With reference to the above provision, it is submitted on behalf of the revenue that service of notice by uploading it on the

Common Portal cannot be discarded where the person concerned has knowledge of it and has contested the proceedings by filing reply etc. In such cases, the SCN cannot be said to have not been served upon the assessee.

59. The contention advanced on behalf of the revenue, in this regard, merits consideration. In cases where the SCN has been responded to by the person concerned, and after contest, the order-in-original is passed by the competent authority, the order-in-original cannot be challenged merely due to defect in service of SCN/order on the taxpayer by uploading it on the Common Portal.

60. On the basis of discussions and deliberations aforesaid, we come to the following conclusions:-

(i) Service of SCN upon the petitioner/assessee concerned cannot be deemed sufficient merely on account of its uploading on the Common Portal, unless its receipt is acknowledged or a reply is filed.

(ii) Where SCN is served only by way of uploading it on the Common Portal and in the absence of reply filed by the petitioner/assessee concerned, *ex parte* order is passed in original, the proceedings would stand restored to the stage of issuance of SCN and the petitioner would be at liberty to file reply to the SCN within a period of ***<u>four weeks</u>*** from today whereafter, the Department shall proceed further after affording required opportunity of hearing.

(iii) In cases where the order-in-original is passed after contest, and is served only by uploading it on the Common Portal, the period of limitation for filing of appeal would not be triggered, and the assessee aggrieved will have the right to file an appeal within a period of ***four weeks*** from today.

(iv) Where appeals filed against the order-in-original, which was served only by uploading it on the Common Portal are dismissed on the ground of limitation, the order of the Appellate Court shall be set aside and the appeal would stand restored to its original number, and would be heard and decided on merits.

(v) In cases where SCNs were served only on portal and *ex parte* adjudication order was passed for want of reply of assessee and appeal against the said order was dismissed on the ground of delay, both adjudication order and order-in-appeal shall be set aside and proceedings will be restored at the stage of issuance of SCN and petitioner/assessee shall be at liberty to file reply to SCN within ***four weeks*** from today, whereafter, the department shall proceed further after affording due opportunity of hearing.

61. With these observations, all the writ petitions are ***disposed of***.

62. All pending miscellaneous application(s), if any, shall also stand disposed of.

63. A copy of this order be placed on the files of other connected cases.

[ASHWANI KUMAR MISHRA]
ACTING CHIEF JUSTICE

[ROHIT KAPOOR]
JUDGE

JULY 21, 2026
Rahul Joshi