CNR No:PHHC010843992026
2026:PHHC:101352-DB

131 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

****

CWP-15601-2026 (O&M)
Date of Decision: 23.07.2026

THE AMAR COOP LC SOCIETY LTD ....PETITIONER(S)

VERSUS

STATE OF HARYANA AND OTHERS ….RESPONDENT(S)

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

Present: Ms. Nazuk Singhal, Advocate and
Mr. Himanshu Gupta, Advocate
for the petitioner.

Mr. Sourabh Goel, Addl., AG, Haryana.
*****

ASHWANI KUMAR MISHRA, A.C.J. *(Oral)*

1. This petition has been filed by the petitioner for issuance of writ in the nature of *certiorari* quashing the Show Cause Notice (***SCN***) dated 19.04.2024 issued by respondent No.3 and its consequential orders dated 20.06.2025 i.e., order-in-original and rectification order dated 11.12.2025. Appeal filed by the petitioner was also dismissed on 29.01.2026 by the Appellate Authority being time barred.

2. Facts of the present case are that the petitioner did not submit any reply to the SCN, and an *ex parte* Order-in-Original has been passed. The appeal filed against the said order has been dismissed on the ground of limitation. In the memorandum of appeal, the petitioner has asserted that he is an illiterate person who was not aware of the procedure to be followed on the GST Portal and had engaged a representative who failed to file any reply. The petitioner has also asserted in the appeal that he was not aware that the case had been selected for scrutiny or that any

demand had been raised.

3. Learned counsel for the petitioner places reliance upon the judgment of this Court in ***Luxmi Traders vs. Union Territory of Chandigarh and others***, CWP No.27139 of 2025, to contend that service of notice merely by uploading it on the Common Portal does not amount to valid service of the SCN/order. She, therefore, submits that the present petition may be disposed of in terms of the limited relief granted by this Court in ***Luxmi Traders*** (supra), whereby, in such circumstances, the matter is to be decided after affording an opportunity of hearing.

4. Learned counsel for the revenue, however, submits that while deciding ***Luxmi Traders*** (supra), this Court was not apprised of the amendment introduced by the Finance Act, 2022 (for short, '***Act of 2022***'), whereby Section 115 provides as under:-

> *"**115**. (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R 58(E), dated the 23rd January, 2018, issued by the Central Government on the recommendations of the Council, under Section 146 of the Central Goods and Services Tax Act, 2017 read with Section 20 of the Integrated Goods and Services Tax Act, 2017, shall stand amended and shall be deemed to have been amended retrospectively in the manner specified in column (2) of the Fifth Schedule, on and from the date specified in column (3) of that Schedule.*
>
> *(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notification*

under section 146 of the Central Goods and Services Tax Act, 2017 read with section 20 of the Integrated Goods and Services Tax Act, 2017, retrospectively, at all material times."

5. The Schedule referred to in Section 115 reads as under:-

"*THE FIFTH SCHEDULE*

{See sectin 115(1)}

Notification number and date	*Amendment*	*Date of effect of amendment*
(1)	*(2)*	*(3)*
G.S.R. 58(E), dated the 23rd January, 2018 {No.349/58/2017 -GST (Pt), dated 23rd January, 2018	*In the said notification, in paragraph 1, for the words "furnishing of returns and computation and settlement of integrated tax", the following shall be substituted namely:- "furnishing of returns and computation and settlement of integrated tax and save as otherwise provided in the notification number G.S.R. 925(E), dated the 13th December, 2019, all functions provided under the Central Goods and Services Tax Rules, 2017.*	*22nd June, 2017*

6. With reference to the aforesaid amendment, learned counsel for the revenue submits that the notification issued on 23.01.2018 stood amended retrospectively in the manner specified in Column (2) of the Fifth Schedule, whereby all functions provided under the Central Goods and Services Tax Rules, 2017 (for short, the '***Rules of 2017***'), could also be performed on the Common Portal, i.e., www.gst.gov.in.

7. Learned counsel for the petitioner opposes the contention raised by the learned counsel for the revenue on the ground that the Rules of 2017 nowhere permit the uploading of the SCN/Order on the Common Portal, *i.e.*, www.gst.gov.in. Rule 142 of the Rules of 2017 is the only provision that could be pressed into service, whereunder the orders, *etc.*, are required to be communicated electronically. It is also pointed out that this Court, in ***Luxmi Traders*** (supra), has taken note of this aspect and thereafter observed that the orders cannot be treated as having been communicated electronically, since the e-mail does not contain the SCN/order itself.

8. On behalf of the petitioner, it is further submitted that the notification issued by the Government specifically identifies the Common Portal in terms of Section 146 of the Central Goods and Services Tax Act, 2017, and unless the Common Portal is expressly specified by way of a notification for effecting service of the SCN/order, the expression "*uploading*" occurring in Rule 145(5) of the Rules of 2017 would not, *ipso facto*, legitimize the service of the SCN/order upon an assessee.

9. It is also pointed out that expression '*Common Portal*' has been used several times for different purposes in the Rules of 2017, which are as follows:-

> ***Registration***:- 3, 6, 8, 9, 10, 10A, 12, 14, 14A, 17, 19, 20, 21A, 23, 24, 83B
> ***Returns/Registers***:-
> 59, 60, 61, 61A, 62, 63, 65, 80, 81, 85, 86, 88C, 88D, 117,120A, 140
> ***Payment***:- 87, 142(2), 142(2B)
> ***Assessment***:- 98

Refund:- 89, 90, 95, 95B, 96
Advance Ruling:- 104
Appeal:- 108, 110, 111
Recovery:- 142B
E-way bill:- 138, 138A, 138D,
E-invoicing:- 48

10. None of the provisions of the Rules of 2017 refers to Common Portal for the purpose of service of SCN/order. As indicated above, the Rules explicitly confine the utility of the Common Portal to limited functions, such as registration, filing of returns, payment of tax etc., rather than expanding its scope to substitute formal service of SCN/order.

11. We find substance in the submissions advanced on behalf of the petitioner. Even otherwise, we have already observed in ***Luxmi Traders*** (supra) that the complex process by which the order is sought to be served upon the petitioner/assessee cannot receive the approval of law, particularly when it leads to serious civil consequences for the assessee. We are, therefore, not persuaded to take a view different from the one expressed in ***Luxmi Traders*** (supra) merely on account of the reference to the provisions of the Act of 2022, noticed above.

12. In the present case as well, the order was uploaded only on the Common Portal, and the petitioner has specifically stated that being an illiterate person, he had no knowledge thereof.

13. In that view of the matter, the instant writ petition is also ***disposed of*** in terms of ***Luxmi Traders*** (supra).

14. However, in the event, the petitioner has already deposited 10% of the amount towards the statutory pre-deposit at the time of filing

the appeal, the appeal itself shall be heard and decided on merits. Any recovery effected from the petitioner shall abide by the final adjudication of the matter in the competent proceedings. Any attachment of petitioner's bank account, pursuant to the order under challenge, shall stand revoked.

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

[ASHWANI KUMAR MISHRA]
ACTING CHIEF JUSTICE

[ROHIT KAPOOR]
JUDGE

JULY 23, 2026
Rahul Joshi

1. Whether Speaking/reasoned Yes/No
2. Whether Reportable Yes/No