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GSTAT directs additional service through registered post u/s 169 of the CGST Act

The GST Appellate Tribunal, Principal Bench in Delhi, in ***A & T Security Services Private Limited v. Additional Commissioner, Office of the Commissioner Central Tax Delhi West & Ors. [APL/1/DEL/2026 dated May 18, 2026]*** directed that service upon the Respondent shall be effected not only through the GSTAT portal and email, but also through registered post/speed post in terms of Section 169 of the Central Goods and Services Tax Act, 2017 ("**the CGST Act**"), as no response had been received from the Department despite the notice being uploaded on the portal and reminder emails being addressed to the jurisdictional Chief Commissioner and the National Informatics Centre ("**NIC**").

Facts:

A & T Security Services Private Limited ("**the Appellant**") filed an appeal before the Goods and Services Tax Appellate Tribunal ("**GSTAT**"), which was registered on March 19, 2026 before the Division Bench, Court No. I. By the order dated March 19, 2026, the Registry was directed to take steps under Rule 34 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, and to issue notice to the Respondent in accordance with the prescribed procedure. The matter was listed for further hearing on May 08, 2026.

On May 08, 2026, the Assistant Registrar reported that notice had been sent to the Respondent through the portal on March 19, 2026, and that a further email dated March 25, 2026 had been addressed to the Chief Commissioner, Delhi Zone, CGST, seeking confirmation of receipt. In response, vide email dated April 08, 2026, the Department communicated that "*no credentials have been shared with this office for verifying the documents uploaded by the appellant on the Portal.*" A reminder email dated April 29, 2026 was thereafter addressed to NIC; however, no response was received.

On the next date of hearing, no response was forthcoming from any quarter. The Learned Counsel for the Appellant submitted that recourse may be taken to the provisions of Section 169 of the CGST Act for serving the Respondent and prayed that, in addition to service through

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the portal and email, service be effected through registered post/speed post. Counsel undertook to file hard copies of the complete appeal paper book, duly indexed, paginated, and properly stamped postal envelopes for speed post before the Assistant Registrar within one week.

Issue:

Whether it is necessary to issue directions for effecting service through registered post/speed post, in addition to service through the portal and email under Section 169 of the CGST Act, where no response is received from the Department/Commissioner of CGST despite the notice having been sent through the portal and email more than once?

Held:

The GST Appellate Tribunal, Principal Bench in Delhi in **APL/1/DEL/2026** held as under:

- **Observed that**, notice had been sent to the Respondent through the GSTAT portal on March 19, 2026 and the Registry had also addressed an email dated March 25, 2026 to the Chief Commissioner, Delhi Zone, CGST, seeking confirmation regarding receipt thereof, to which a non-substantive reply was received on April 08, 2026.
- **Noted that**, a reminder email dated April 29, 2026 was sent to NIC; however, no response had been received till date, and the directions contained in the previous order dated March 19, 2026, reiterated on May 08, 2026, remained uncomplied with.
- **Held that**, in view of the lack of any response from the Respondent through any channel, it was necessary to invoke the provisions of Section 169 of the CGST Act for service upon the Respondent.
- **Directed that**, service upon the Respondents shall be effected not only through the portal and email, but also through registered post/speed post in terms of Section 169 of the CGST Act, 2017.

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- **Further directed that**, the Appellant shall file the duly stamped envelopes and the paper book within one week before the Assistant Registrar for service of the notice of the appeal upon the Respondent, **and listed the matter for hearing on July 07, 2026.**

Our Comments:

Section 169 of the CGST Act prescribes the modes of service of any decision, order, summons, notice, or other communication under the Act or the rules. Sub-section (1) enumerates the permissible modes, *inter alia*, as: (a) giving or tendering it directly or by a messenger including a courier to the addressee or the taxable person or 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 the family residing with the taxable person; (b) sending it 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; (c) sending a communication to his e-mail address provided at the time of registration or as amended from time to time; (d) making it available on the common portal; (e) 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; and (f) affixing it in some conspicuous place at his last known place of business or residence, where service by other modes is not practicable. Sub-section (2) deems service to have been effected on the date on which it is tendered or published or a copy thereof is affixed. Sub-section (3) prescribes that where the 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.

The order is significant as it underscores that the modes of service enumerated under Section 169 are not in the alternative alone but may be invoked cumulatively where service through one or more electronic modes does not elicit a response. Although service through the common portal is, by virtue of Section 169(1)(d), a valid mode of service, the GSTAT, in the

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larger interest of justice and to ensure effective participation of the Department, directed that physical service through registered post/speed post be also effected, thereby reinforcing the principles of natural justice. The order is also notable for being one of the early procedural orders of the GSTAT under the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025.

In ***Udumalpet Sarvodaya Sangham v. Authority Officer [W.P. No. 11171 of 2024 dated April 22, 2024]***, the Hon'ble Madras High Court held that mere uploading of the notice on the GST portal under the tab "View Additional Notices and Orders" cannot be regarded as effective service where the assessee is otherwise unaware, and directed that the authorities should explore alternate modes prescribed under Section 169 such as RPAD to ensure effective communication. Similarly, in ***M/s. Eastern Coalfields Limited v. The Superintendent, CGST & CX [WPA No. 21034 of 2023 dated September 18, 2023]***, the Hon'ble Calcutta High Court observed that uploading of notice on the portal alone, without ensuring actual receipt, defeats the purpose of service contemplated under Section 169. Most recently, in ***Anhad Impex v. Assistant Commissioner [W.P. (C) No. 2356 of 2024 dated February 16, 2024]***, the Hon'ble Delhi High Court reiterated that the Department must adopt modes that effectively bring the notice to the knowledge of the noticee.

The order of the GSTAT in the present matter aligns with the foregoing line of authority and signals that the Tribunal will adopt a robust, multi-modal approach to service in order to secure the presence of the Respondent and ensure effective adjudication of appeals.

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