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Mandatory Physical Service of SCN is must post cancellation of GST Registration

The Hon'ble Allahabad High Court in the case of *M/s. Steps Care India vs Commissioner of State Tax and Another [Writ Tax No. 1200 of 2026, order dated February 19, 2026]* held that once GST registration is cancelled, service of show cause notice through the common portal alone is insufficient and physical service of notice is mandatory. Failure to do so results in violation of principles of natural justice and renders the adjudication order liable to be set aside.

Facts:

M/s. Steps Care India (**'the Petitioner'**) had its GST registration cancelled by an order dated November 13, 2019. Subsequently, a show cause notice dated May 27, 2024 was issued to the Petitioner through electronic mode by uploading it on the common portal.

The Commissioner of State Tax and Another (**'the Respondent'**) proceeded to pass an adjudication order dated August 28, 2024 pursuant to such show cause notice.

The Petitioner contended that the adjudication order suffered from patent illegality as no proper opportunity was granted to object or be heard, since the show cause notice was never physically served despite cancellation of registration.

The Respondent contended that the notice had been duly issued through the common portal and relied on its own position, as noted in prior cases, regarding service of notice.

The Petitioner's grievance was that non-service of physical notice after cancellation of registration resulted in complete denial of opportunity of hearing, violating statutory and natural justice safeguards. Accordingly, the Petitioner approached the Hon'ble Allahabad High Court by way of a writ petition challenging the adjudication order.

Issue:

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Whether an adjudication order passed pursuant to a show cause notice served only through the GST common portal, after cancellation of registration, is valid in law?

Held:

The Hon'ble Allahabad High Court in **Writ Tax No. 1200 of 2026** held as under:

- Observed that, the Petitioner's registration had already been cancelled on November 13, 2019, and thereafter the show cause notice was issued only through electronic mode by uploading it on the common portal.
- Observed that, once registration is cancelled, the registered person is disabled from accessing or working on the common portal and is relieved of the obligation to check it; hence, it is 'wholly natural and practical' that notices must be served physically.
- Noted that, Section 169(1)(a) and (b) of the UPGST Act permits service through physical modes, which becomes necessary in such circumstances.
- Observed that, absence of physical service of notice amounted to substantial violation of principles of natural justice, as it prevented the Petitioner from filing any objection or reply to the show cause notice.
- Noted that, the right to be heard is statutorily protected under Section 75(4) of the Act.
- Held that, the adjudication order dated August 28, 2024 is liable to be set aside and directed that, the matter be remitted for fresh adjudication with issuance of fresh notice through physical mode along with relied upon documents within ten days.

Our Comments:

The Hon'ble Allahabad High Court in the case of **Bambino Agro Industries Ltd. v. State of Uttar Pradesh and another [Writ Tax No- 2707 of 2025, order dated December 19, 2025]** held that

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mere uploading of show cause notices or adjudication orders on the GST common portal does not by itself amount to effective “communication” for triggering limitation under Section 107, and limitation commences only upon actual or constructive communication strictly in terms of Section 169, where both electronic and physical modes are involved, the date of communication through physical mode may prevail unless proved otherwise.

The Hon’ble Allahabad High Court had followed earlier precedent *in M/s Riya Construction v. State of U.P. & Ors. [2025:AHC:179271-DB]*, where similar issues regarding service of notices and communication under GST were considered, and difficulties caused by exclusive reliance on electronic service were noted. The reasoning in the present case aligns with that precedent in holding that effective communication must be established before limitation can run.

Relevant Provisions:

Section 107 of the CGST/UPGST Act, 2017

“107. Appeals to Appellate Authority.-

(1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

(2) The Commissioner may, on his own motion, or upon request from the Commissioner of State tax or the Commissioner of Union territory tax, call for and examine the record of any proceedings in which an adjudicating authority has passed any decision or order under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, for the purpose of satisfying himself as to the legality or propriety of the said decision or order and may, by order, direct any officer subordinate to him to apply to the Appellate Authority within six months from the date of communication of the said decision or order for the determination

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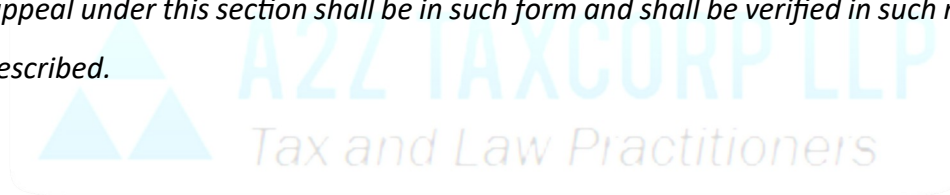
of such points arising out of the said decision or order as may be specified by the Commissioner in his order.

(3) Where, in pursuance of an order under sub-section (2), the authorised officer makes an application to the Appellate Authority, such application shall be dealt with by the Appellate Authority as if it were an appeal made against the decision or order of the adjudicating authority and such authorised officer were an appellant and the provisions of this Act relating to appeals shall apply to such application.

(4) The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month.

(5) Every appeal under this section shall be in such form and shall be verified in such manner as may be prescribed.

...”



Section 169 of the CGST/UPGST Act, 2017

“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

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(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.

...”

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