Supreme Court to examine whether mere uploading of SCN on the GST Common Portal amounts to valid service

The Hon'ble Supreme Court in ***GVK Jaipur Expressway Pvt. Ltd. v. Deputy Commissioner of State Tax & Ors. [SLP(C) No. 25965 of 2026 dated August 10, 2026]*** issued notice in the Special Leave Petition filed by the Assessee challenging the judgment of the Hon'ble Rajasthan High Court, which had dismissed its writ petition against a total GST demand of Rs. 14,06,54,640/-, wherein the Assessee contended that neither the Show Cause Notice (**"SCN"**) nor the adjudication order was duly served upon it and that the service was allegedly effected by merely uploading the same on the GST Common Portal. Taking note of the submission that the Hon'ble Madras High Court and the Hon'ble Delhi High Court have viewed such portal-upload as incomplete service, particularly where the relevant notices/orders may be referable to two separate tabs, namely "View Additional Notices/Orders" and "View Notices and Orders", the Hon'ble Supreme Court issued notice, returnable in four weeks.

Facts:

GVK Jaipur Expressway Pvt. Ltd. (**"the Petitioner"**) was issued an order in FORM GST DRC-07 dated February 29, 2024, raising a demand of Rs. 3.39 crores, wherein it was specifically found that the Petitioner did not discharge its due GST liability through FORM GST DRC-13 for the FY 2018-19 and accordingly, the demand along with interest and penalty was imposed under Section 74 of the Rajasthan Goods and Services Tax Act, 2017 (**"the RGST Act"**)/ the Central Goods and Services Tax Act, 2017 (**"the CGST Act"**).

The said order was not challenged by the Petitioner in appeal. Consequently, vide order dated December 19, 2025, the bank account of the Petitioner was attached against the total demand, including tax and interest, of Rs. 14,06,54,640/-.

Aggrieved, the Petitioner filed a writ petition before the Hon'ble Rajasthan High Court contending that it did not come to know about the orders passed by the GST Authorities and that the SCN as well as the order in FORM GST DRC-07 were not properly communicated and placed on the GST Portal. The Petitioner further relied upon the judgment of the Hon'ble Rajasthan High Court in ***Eagle Trans Shipping and Logistics India Private Ltd. v. Union of India & Ors. [D.B. Civil Writ Petition No. 15466 of 2025 dated November 06, 2025]***, wherein the assessee therein was allowed to file an appeal on the ground that a person cannot be left remediless, if the time period for filing of appeal has expired and there are valid reasons for the delay in filing of the appeal.

However, the Hon'ble Rajasthan High Court in ***GVK Jaipur Expressway Pvt. Ltd. v. Deputy Commissioner of State Tax & Ors. [D.B. Civil Writ Petition No. 3636 of 2026 dated March 18, 2026]*** dismissed the writ petition, holding that a deliberate ignorance had been shown towards the SCN and the order, since it is not possible for a company to remain unaware of an order passed under Section 74, more so, when it continues to hold its GST registration and would, therefore, be filing regular monthly and annual returns. The Court further noted that neither an appeal was filed nor any attempt was made to file an appeal, and instead, the Petitioner had merely moved a rectification application seeking rectification of the order. Holding that equity does not lie in favour of the Petitioner and distinguishing the judgment in *Eagle Trans Shipping (supra)*, the writ petition was dismissed.

Aggrieved by the dismissal of the writ petition, the Petitioner filed the present Special Leave Petition before the Hon'ble Supreme Court.

Issue:

Whether service of the SCN and the adjudication order by merely uploading the same on the GST Common Portal constitutes valid service, particularly where the relevant notices/orders may be referable to two separate tabs, namely "View Additional Notices/Orders" and "View Notices and Orders"?

Held:

The Hon'ble Supreme Court in ***SLP(C) No. 25965 of 2026*** held as under:

- Noted that, the Petitioner had raised the issue of non-service of the notice as well as the order, and that the notice was allegedly served by uploading it on the Common Portal.
- Observed that, as per the Petitioner, the Hon'ble Madras High Court as well as the Hon'ble Delhi High Court have viewed service of notice by uploading on the portal as incomplete, particularly where the relevant information may be referable to two tabs, namely, "View Additional Notices/Orders" and "View Notices and Orders", and that the Petitioner's case is squarely covered by the said decisions.
- Accordingly, issued notice in the SLP, returnable in four weeks.
- The case is tentatively listed on September 11, 2026 (computer generated date).

Our Comments:

Section 169 of the CGST Act prescribes the modes of service of any decision, order, summons, notice or other communication, namely: (a) by giving or tendering it directly or by a messenger/courier; (b) by registered post, speed post or courier with acknowledgement due; (c) by e-mail; (d) by making it available on the common portal; (e) by publication in a newspaper; or (f) by affixation. Further, Section 169(2) of the CGST Act provides that every such communication shall be deemed to have been served on the date on which it is tendered, published or affixed, as the case may be.

The moot question, which has divided the High Courts, is whether mere uploading of the SCN/order on the Common Portal under Section 169(1)(d) of the CGST Act, by itself, constitutes valid and effective service, especially in cases where such notices/orders were housed under the "View Additional Notices/Orders" tab, which was not readily visible to taxpayers, as against the regular "View Notices and Orders" tab. Notably, taking cognizance of this anomaly, the GSTN re-designed the portal in January 2024 to merge both the tabs under a single window, which itself is a tacit acknowledgment of the confusion caused by the twin-tab architecture.

A consistent line of decisions has favoured the taxpayer on this issue. The Hon'ble Madras High Court in ***East Coast Constructions and Industries Ltd. v. Assistant Commissioner (ST) [W.P. No. 26457 of 2023 dated September 11, 2023]*** and in ***Sabari Infra Pvt. Ltd. v. Assistant Commissioner (ST) [W.P. Nos. 22369, 22372 and 22375 of 2023 dated August 03, 2023]*** set aside ex parte orders where the notices/orders were merely uploaded under the "View Additional Notices and Orders" tab without any effective communication to the taxpayer. Similarly, the Hon'ble Delhi High Court in ***Anhad Impex v. Assistant Commissioner [W.P.(C) No. 2356 of 2024 dated February 16, 2024]*** held that uploading of the SCN under the "Additional Notices" tab did not amount to sufficient communication and remanded the matter for fresh adjudication. The Hon'ble Allahabad High Court in ***Ola Fleet Technologies Pvt. Ltd. v. State of U.P. [Writ Tax No. 855 of 2024 dated July 22, 2024]*** also extended the benefit of doubt to the taxpayer where the order was reflected under the "Additional Notices and Orders" tab. Further, the Madurai Bench of the Hon'ble Madras High Court in ***Mrs. K. Balakrishnan, Balu Cables v. O/o. the Assistant Commissioner of GST (2024)*** went a step ahead to hold that where no response is forthcoming from the taxpayer to the notices uploaded on the portal, the Department ought to explore other effective modes of service prescribed under Section 169 of the CGST Act, such as RPAD, instead of mechanically completing the formality by portal upload.

Per contra, a contrary line of decisions, including that of the Hon'ble Madras High Court in ***Poomika Infra Developers v. State Tax Officer (January 2025),*** has taken the view that making a notice/order available on the Common Portal is itself a statutorily prescribed and independent mode of service under Section 169(1)(d) of the CGST Act, that the modes prescribed thereunder are alternative and not sequential, and hence, service stands complete upon such upload. The Hon'ble Rajasthan High Court, in the impugned judgment, has adopted a similar approach, albeit resting primarily on the conduct of the taxpayer in exhibiting "deliberate ignorance".

The issuance of notice by the Hon'ble Supreme Court in the present SLP is, therefore, a significant development, as the verdict would authoritatively settle the divergence amongst the High Courts on the validity and sufficiency of portal-based service under Section 169 of the CGST Act. The outcome would have a direct bearing on a large number of ex parte adjudications, consequential recovery/attachment proceedings, and appeals barred by limitation under Section 107 of the CGST Act, where the taxpayers' primary grievance is want of effective service. Until the issue is settled, taxpayers would be well-advised to regularly monitor all the tabs on the Common Portal and keep their e-mail and contact details updated, while the Department, on its part, should adopt supplementary modes of service where no response is received, so that adjudication does not get reduced to an empty formality in breach of the principles of natural justice.

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