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No Digital/ Physical Signature Yet 'Valid' as Telangana HC Full Bench Upholds Portal Authenticated GST Notices and Orders

The Hon'ble Telangana High Court (Full Bench) in ***Gudla Vanaja and Ors. v. Assistant Commissioner (ST), Saroor Nagar-I Circle, Telangana and Ors. [W.P. No. 20397 of 2025 and batch dated September 30, 2026]*** answered the reference against the assesseees and rejected the challenge to the Show Cause Notices and adjudication orders uploaded on the common portal without a visible physical or digital signature, and held that the presence of a digital signature on the Forms is not a requirement for documents covered under Chapter XVIII of the Central Goods and Services Tax Rules, 2017 (**"the CGST Rules"**). Notices and orders electronically authenticated by the Proper Officer and made available on the common portal are valid in the eye of law and constitute valid service under Section 169(1)(d) of the Central Goods and Services Tax Act, 2017 (**"the CGST Act"**), though the absence of a Document Identification Number (**"DIN"**) or Reference Number (**"RFN"**) would render such a document invalid. The contrary view in *Bigleap Technologies and Solutions Pvt. Ltd. v. State of Telangana* [(2025) 142 GSTR 608 (Telangana) dated February 28, 2025] was held not to lay down the correct position of law.

Facts:

Gudla Vanaja and around 190 other taxpayers (**"the Petitioners"**) filed writ petitions challenging Show Cause Notices and adjudication orders issued under Sections 73 and 74 of the CGST Act / Telangana Goods and Services Tax Act, 2017, along with the summaries in Form GST DRC-01 and Form GST DRC-07, mostly for the tax periods 2017-18 to 2020-21. The documents were only uploaded on the common portal and the PDF copies downloaded by the Petitioners bore neither a physical nor a visible digital signature of the Proper Officer. In several cases the documents were placed under the "Additional Notices and Orders" tab, some were alleged to be without a DIN, and in some cases the first appeals had already been rejected as time-barred.

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Co-ordinate Division Benches of the Hon'ble Telangana High Court had taken divergent views on the issue in *Silver Oak Villas LLP v. Assistant Commissioner (ST) [(2025) 137 GSTR 620 (Telangana) dated March 14, 2024]*, *Sahithi Marketers v. Superintendent of Central Tax [W.P. No. 4005 of 2025 dated February 20, 2025]* and *Bigleap Technologies (supra)*. The Division Bench, therefore, vide order dated June 12, 2026, referred the batch to a Full Bench for an authoritative pronouncement. The Goods and Services Tax Network (“GSTN”) was impleaded and gave a live demonstration of how notices and orders are generated, authenticated and served through the portal.

The Petitioners contended that an unsigned notice or order is non est; the Forms prescribed under Rule 142 of the CGST Rules carry a column for “Signature, Name and Designation”, and what the law requires to be done in a particular manner must be done in that manner alone; logging in through a Digital Signature Certificate (“DSC”) enabled portal is not the same as affixing a digital signature on the electronic record as required by Sections 3, 3A and 5 of the Information Technology Act, 2000 (“the IT Act”); GSTN itself rolled out the functionality of visible DSC on notices and orders only in January 2025; Section 160 of the CGST Act cannot cure a jurisdictional defect; mere uploading on the portal is not “tendering” or service, and limitation should run only from the date of actual retrieval; and orders without a DIN cannot be relied upon.

The Revenue and GSTN contended that Rule 26(3) of the CGST Rules, which requires a digital signature or e-signature, operates only within Chapter III (Registration) and has no application to Chapter XVIII (Demand and Recovery), which contemplates documents being issued “electronically” through the common portal; Forms are subservient to the Rules; the officer can generate a notice or order only after onboarding and logging in with his DSC, and each document is hashed and mapped to that DSC, so that the document stands electronically authenticated irrespective of what the PDF displays; such authentication has legal recognition under Section 5 of the IT Act; there is a presumption of regularity of official acts; no prejudice

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was pleaded; and RFN is a valid mode of verification in terms of *Circular No. 249/06/2025-GST dated June 09, 2025*.

Issues:

- Whether Show Cause Notices and adjudication orders issued under Chapter XVIII of the CGST Rules and uploaded on the common portal without a visible physical or digital signature are unsigned documents and therefore a nullity in the eye of law?
- Whether making such notices and orders available on the common portal, including under the “Additional Notices and Orders” tab, amounts to valid service under Section 169(1)(d) of the CGST Act, and from which date limitation would run?
- Whether the absence of a DIN or RFN affects the validity of such notices and orders?

Held:

The Hon'ble Telangana High Court (Full Bench) in **W.P. No. 20397 of 2025 and batch** held as under:

- **Observed that**, the reference was maintainable since co-equal Benches had taken conflicting views on the applicability of Rule 26(3) of the CGST Rules and on unsigned documents, and judicial discipline required the matter to be placed before a larger Bench. The earlier Benches also did not have the benefit of GSTN's presence or its demonstration of the portal.
- **Noted that**, Rule 26 of the CGST Rules, which prescribes authentication by DSC or e-signature, falls under Chapter III dealing with Registration. The procedure under Chapter XVIII (Rules 142, 142A, 142B, 145, 146 and 147) conspicuously does not refer to any digital signature to be affixed on the relevant Form, and Rule 26(3) cannot be imported into Chapter XVIII.

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- **Noted that,** Forms do not override legislation. Being subservient to the Rules under which they are prescribed, the column for signature in the Forms cannot override or supplant those Rules.
- **Observed that,** once the Proper Officer, after onboarding and logging in through his DSC, finalises a notice or order, the system creates an immutable electronic record in JSON format, generates a hash value and maps the unique identifier of the document to the officer's DSC, creating an audit trail and non-repudiation. The PDF is generated from that record merely for readability. The absence of a visible signature on the PDF therefore does not mean that the underlying record is unauthenticated. The later introduction of visible digital signatures on PDFs was only to enhance taxpayer confidence and did not alter the legal position.
- **Held that,** such electronic authentication satisfies Sections 3, 3A and 5 of the IT Act. The presence of a digital signature on the Forms is not a requirement for documents covered under Chapter XVIII of the CGST Rules, and notices and orders electronically authenticated by the Proper Officer and uploaded on the common portal are valid documents in the eye of law.
- **Held that,** there is a presumption of regularity attached to such official acts and electronic records, which the Petitioners failed to rebut. The regularity of the process can be questioned only where demonstrable abuse of the mechanism is made out.
- **Held that,** the modes of service under Section 169(1) of the CGST Act are to be read disjunctively and making the notice or order available on the common portal is valid service under Section 169(1)(d). The common portal is a designated computer resource for the Department as well as the taxpayer, and the period of limitation to avail the statutory remedy or to make other compliances runs from the date of upload on the portal.

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- **Held that**, in view of the Note placed on the portal on January 16, 2024, a taxpayer cannot feign ignorance of notices or orders uploaded under the “Additional Notices and Orders” tab after that date. The question of service through that tab prior to January 16, 2024 was left open to be raised before the appropriate forum.
- **Held that**, the document must reflect either a DIN or an RFN, and the absence of both would render it invalid. **Circular No. 249/06/2025-GST dated June 09, 2025** cannot be read as operating only prospectively. In the present cases, either the RFN or the DIN was quoted.
- **Held that**, since the notices and orders are not a nullity, the bar on entertaining writ petitions after expiry of the statutory limitation for appeal, as laid down in **Assistant Commissioner (CT), LTU, Kakinada v. Glaxo Smith Kline Consumer Health Care Ltd. [(2020) 19 SCC 681]**, would be attracted. The contrary view in *Bigleap Technologies (supra)* does not lay down the correct position of law.
- **Directed that**, as the writ petitions had remained pending for a considerable time, the Petitioners are at liberty to avail the statutory remedy of appeal within two weeks from the date of the judgment and to raise all other grounds of law and fact left open in the reference.

Hence, the reference was answered in favour of the Revenue, and the writ petitions were disposed of with liberty to file appeals.

Our Comments:

Sections 73 and 74 of the CGST Act require the Proper Officer to “serve notice” and “issue an order”, and Rule 142 of the CGST Rules provides that a summary of the notice and of the order shall be served or uploaded “electronically” in Form GST DRC-01 and Form GST DRC-07. Neither the sections nor Rule 142 speak of a signature, although the Forms carry a signature

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block. Rule 26(3) of the CGST Rules, which expressly requires notices, certificates and orders to be issued electronically through DSC or e-signature, is placed in Chapter III and opens with the words “under the provisions of this Chapter”. Section 146 of the CGST Act provides for the common portal, Section 169(1)(d) recognises “making it available on the common portal” as a mode of service, and Section 160 saves proceedings from invalidity on account of any mistake, defect or omission where they are in substance in conformity with the Act. On the IT Act side, Sections 3 and 3A deal with authentication of electronic records by digital and electronic signature, Section 5 gives legal recognition to electronic signatures wherever a law requires a document to be signed, and Section 13(2) fixes the time of receipt of an electronic record at the point it enters the designated computer resource.

The judgment turns on the distinction between a document being **authenticated** and a signature being **visible**. The earlier line of cases proceeded on the Department’s own concession that the documents were neither physically nor digitally signed. With GSTN before it, the Full Bench has found as a fact that every notice and order under Chapter XVIII is bound to the officer’s DSC at the back end, and has treated the missing signature on the PDF as a matter of display and not of authentication.

Pari materia rulings: The view is in line with the Hon’ble Delhi High Court in *Swarn Cosmetics (India) v. Union of India [W.P.(C) No. 16532 of 2025 dated October 31, 2025]*, which held that since notices and orders can be uploaded only through the digital key of the officer and bear his name and designation, their authenticity cannot be disputed unless misuse of the digital key is shown. The Hon’ble Gujarat High Court took the same view in *Vishwa Enterprise v. State of Gujarat [R/Special Civil Application No. 8125 of 2024 dated March 20, 2025]* and *Radhe Enterprise v. Assistant Commissioner of State Tax [decided on June 20, 2025]*, as did the Hon’ble Andhra Pradesh High Court in *Sahiti Agencies v. Assistant Commissioner of Central Tax [W.P. No. 14874 of 2025 dated September 26, 2025]* and *Pedda Masthan Enterprises v. Assistant Commissioner (ST) [W.P. No. 1363 of 2026 dated January 31, 2026]*. On service, the Hon’ble Madras High Court in *Pandidorai Sethupathi Raja v. Superintendent of Central Tax*

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[(2022) 1 Centax 289 (Mad)] and *Poomika Infra Developers v. State Tax Officer [(2025) 29 Centax 394 (Mad)]* has held that uploading on the portal is sufficient service and that the portal is a designated computer resource, so that limitation runs from the date of upload.

Contrary rulings: Apart from *Silver Oak Villas (supra)* and *Bigleap Technologies (supra)*, which no longer hold the field in Telangana, the Hon'ble Andhra Pradesh High Court in *A.V. Bhanoji Row v. Assistant Commissioner (ST)* [W.P. No. 2830 of 2023 dated February 14, 2023] and *SRK Enterprises v. Assistant Commissioner (ST)* [W.P. No. 29397 of 2023 dated November 10, 2023] had set aside unsigned assessment orders, holding that Sections 160 and 169 of the CGST Act cannot cure the absence of a signature. The Hon'ble Delhi High Court in *Railsys Engineers Pvt. Ltd. v. Additional Commissioner of CGST (Appeals-II)* [W.P.(C) No. 4712 of 2022 dated July 21, 2022] and the Hon'ble Bombay High Court in *Ramani Suchit Malushte v. Union of India [(2023) 112 GSTR 149 (Bom)]* had also held unsigned notices and orders to be unsustainable, though the latter arose from cancellation of registration where Rule 26(3) applies directly, a distinction the Full Bench has now drawn. On service, the Hon'ble Allahabad High Court in *Bambino Agro Industries Ltd. v. State of Uttar Pradesh [(2025) 181 taxmann.com 888 (All)]* was relied upon by the taxpayers for the proposition that mere availability on the portal is not tendering, and the Hon'ble Kerala High Court in *Ramanattu Motor Corporation v. State of Kerala [(2025) 28 Centax 232 (Ker)]* had remanded matters where notices were placed under the "Additional Notices" tab before the portal was clarified. The Special Leave Petition against *Bigleap Technologies (supra)* is stated to be pending, and given the divergence among High Courts, the last word on the issue may come from the Hon'ble Supreme Court.

Takeaways for taxpayers: First, a writ petition founded solely on the absence of a visible signature on a DRC-01 or DRC-07 is unlikely to succeed in Telangana, and reliance on that ground in pending matters needs to be reassessed; the stronger grounds are absence of both DIN and RFN, or demonstrable misuse of the officer's credentials. Second, limitation for reply, appeal under Section 107 and other compliances will be counted from the date of upload and not from the date the taxpayer actually views the document, so both the "Notices and Orders"

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and “Additional Notices and Orders” tabs, as well as the registered e-mail and mobile number, must be monitored regularly and kept updated. Third, every notice or order should be verified through the RFN or DIN facility on the portal at the time of receipt. Fourth, taxpayers who received notices under the “Additional Notices and Orders” tab before January 16, 2024 retain an open ground on service before the appellate forum. Lastly, grounds such as non-issuance of Form GST ASMT-10 or DRC-01A, monetary jurisdiction of the Proper Officer and audit procedure under Section 65 have not been decided and remain available on merits in appeal.

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