SERVICE OF NOTICES/ORDERS UNDER GST THE PROPER WAY



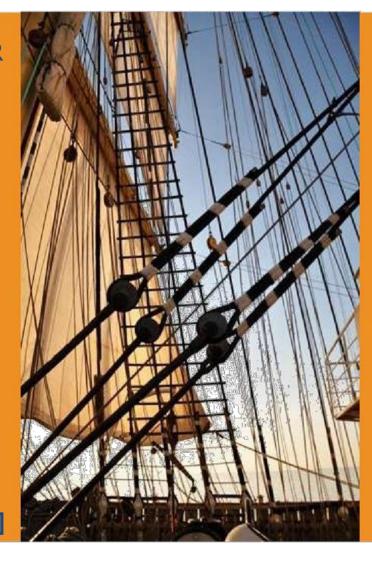
Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, B.Com (H)]

E-Mail - vivek.jalan@taxconnect.co.in

Call - +91 98315 94980

[MUMBAI BENGALURU KOLKATA DELHI]



Rules regarding Service of Notices/ Orders under GST



- □ Section 169 of CGST Act requires that Notice/Decision/Summon/Communication can be served by hand delivery, registered post, e-mail, GST Portal or affixing in the last place of business of Taxpayer.
- □ However Rule 142(1) and Rule 142(5) of The CGST requires that notices/orders should be mandatorily uploaded on GST Portal
- □ Instruction 04/2023 dated 23rd Nov 2023 requires that Notices/ Orders served by modes other than uploading on GST Portal is illegal
- □ Practically it is seen that some Notices & Orders are Going in junk mail of taxpayers or not received being served on driver of vehicle or AR of The taxpayers

Precautions to be taken by Taxpayers to avoid litigation



- 1. Keep track of not on "view notices/orders" tab on the GST Portal... But also "view Additional Notices/Orders" tab
- 2. Keep track of Notices & Orders going into junk/spam mail of
- 3. Ensure that the engagement with ARs is such that they are requested to always serve any notices/orders received by them
- 4. Ensure that the engagement with transporters is such that they are directed to always serve any notices/orders received by drivers

THANK YOU



Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, B.Com (H)]

E-mail-Vivek.jalan@taxconnect.co.in

<u>Call:</u> +91 98315 94980

[MUMBAI

BENGALURU

KOLKATA

DELHI]