

SERVICE OF NOTICES/ORDERS UNDER GST THE PROPER WAY



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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



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