

HIGH COURT OF JUDICATURE FOR RAJASTHAN
JODHPUR

D.B. Civil Writ Petition No. 14331/2025

M/s Akash Construction

-----Petitioner

Versus

The State Of Rajasthan & Ors

-----Respondent

For Petitioner(s) : Mr. Vishal Singhal

For Respondent(s) : Mr. Mahaveer Bishnoi, AAG

HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MRS. JUSTICE SANGEETA SHARMA

Order

26/08/2025

1. While inviting Court's attention towards the grounds of appeal seeking condonation of delay, learned counsel for the petitioner asserted that the petitioner neither received the copy of the order on its email nor by any other mode prescribed in section 169 of Rajasthan Goods and Services Tax Act, 2017 (hereinafter referred to as 'the Act of 2017'), except uploading the same on the common portal, as claimed by the respondents.

2. In our prima-facie opinion, when six modes of service of notice/order are prescribed under section 169 of the Act of 2017, the respondents cannot choose a mode, as per their convenience and take recourse to uploading the order on common portal, particularly when they have been sending notices/communications through emails – an Assessee cannot be expected to surf through the common portal everyday.

3. Mr. Bishnoi, learned Additional Advocate General prays for and is granted a week's time to ascertain as to whether the order/

copy of the order was sent to the petitioner – assessee by any other mode as prescribed under section 169 of the Act of 2017.

4. On perusal of clauses (a) to (f) of sub-section (1) of section 169 of the Act of 2017 and the scheme of the provision aforesaid, we are of the prima-facie view that the clauses (a) to (f) have to be resorted to, as deemed feasible or practicable; if not one after the another - at least an intimation in respect of the uploading of the order is required to be sent by SMS or email if the Assessing Officer chose to resort to clause (d).

5. List this case after a week, as prayed.

(SANGEETA SHARMA),J

(DINESH MEHTA),J