HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 178/2026
CNR: RJHC021148472025 | URN: CW / 382U / 2026

1. M/s. Hotel Red Fort, At Opp. Jaipur Golden Petrol Pump, Piliwalon Ki Dhani, Delhi Road, Jaipur, Rajasthan 302028, Through Its Authorized Representative / Partner Ravi Tak.
2. Ravi Tak S/o Shri Prakash Chand Tak, Aged About 47 Years, R/o Village - Tankrala Ki Dhani, Lalwas Near Nai Mata Mandir, Delhi Road, Amber, P.o. - Amer, District Jaipur, Rajasthan 302028, Authorized Representative /partner M/s Hotel Red Fort.

----Petitioners

Versus

1. Union Of India, Through Secretary, Ministry Of Finance, North Block, Cabinet Secretariat, Raisina Hill, New Delhi-110001.
2. State Of Rajasthan, Commercial Taxes Department, O/o Commissioner Jurisdiction, Circle-J, Jaipur-I, Ward-Ii, Circle-J, Jaipur I, Rajasthan.
3. Office Of Assistant Commissioner, State Tax, Ward-Ii, Circle-J, Zone-Jaipur-I, O/o Room No. 504, 4Th Floor, Kar Bhawan, Jhalana Institutional Area, Jaipur.

----Respondents

For Petitioner(s)	:	Mr. Naqvi Sehban Najib Sabiha Mr. Sehban Naqvi Ms. Rabiya Mateen Mr. Sahil Khan
For Respondent(s)	:	Ms. Mahi Yadav, AAG Ms. Chelsi Agarwal Mr. Pawan Pareek Mr. Manish Acharya

---

HON'BLE MR. JUSTICE ARUN MONGA

HON'BLE MR. JUSTICE ASHUTOSH KUMAR

Order (Oral)

11/08/2026

Per: Arun Monga, J.

1. By this writ petition, the petitioners seek quashing of the Show Cause Notice dated 01.08.2024 and the consequential Order in Original dated 22.01.2025. Both were issued by the Assistant Commissioner, State Tax, Ward II, Circle J, Zone Jaipur I. By the impugned order, a GST demand of Rs. 49,45,053/-, has been raised on the ground of alleged non payment of tax liability.

2. The petitioners assert that neither the impugned show case notice nor the order was served upon them through any formal mode. They learnt of the proceedings only about two months prior to approaching this court. A caller claiming to be from the GST Department asked them to deposit the penalty and directed them to the "Additional Notices and Orders" tab on the GST common portal. On accessing the portal, the petitioners located the Show Cause Notice. They then discovered that it stood adjudicated by the order dated 22.01.2025. Both documents were downloaded from the portal.

2.1 Until then, the petitioners had no knowledge of the proceedings. They were therefore never heard and never had occasion to reply to the allegations. Hence the instant petition.

3. Learned counsel for the petitioners argues that the impugned Show Cause Notice dated 01.08.2024 and the consequential Order-in-Original dated 22.01.2025 are non-est and void ab *initio*, as the petitioners were never effectively served with the Show Cause Notice or the order and was not afforded any meaningful opportunity to file a reply or of personal hearing. He contends that mere uploading of the documents under the “Additional Notices and Orders” tab of the GST portal does not constitute effective service, particularly when the petitioners have no knowledge of the proceedings. He further states that the summons dated 16.07.2024 could not substitute an opportunity of hearing in respect of a Show Cause Notice subsequently issued on 01.08.2024, and that the relied-upon documents forming the basis of the alleged liability were also not supplied, resulting in violation of the principles of natural justice and Sections 75(4) and 169 of the RGST Act, 2017.

3.1 He further contends that the proceedings are otherwise vitiated by limitation and non-compliance with mandatory statutory procedure. He submits that the Show Cause Notice pertaining to the period 01.04.2019 to 31.12.2019 was issued beyond the prescribed period under Section 73, and that the extended period under Section 74 could not be invoked merely by using expressions such as “wilfully and knowingly”. He further points out that the proceedings were initiated in the name of the partnership firm without impleading its partners as contemplated under Section 137, and that the requisite pre-SCN under Rule 142(1A) was not issued. He submits that the respondents, being creatures of statute, were bound to act strictly in accordance with the statutory mandate.

4. Per contra, Ms. Mahi Yadav, AAG, learned counsel for the respondents opposes the petition. She submits that the Show Cause Notice dated 01.08.2024 and the Order in Original dated 22.01.2025 each carried a unique reference ID and were uploaded on the GST common portal. Section 169 of the RGST Act, 2017 expressly recognises making a communication available on the common portal as a valid mode of service. Once the statute treats portal upload as sufficient, service cannot be defeated by the assessee's own failure to monitor the portal. A registered person is expected to access the portal in the ordinary course of compliance. Petition be thus dismissed

5. In the aforesaid backdrop, we have heard learned counsel for the parties and perused the case file.

6. In the petition it is specifically pleaded that the impugned Show Cause Notice dated 01.08.2024 and the Order-in-Original dated 22.01.2025 were not served upon the petitioners. The relevant paragraph of the petition are reproduced hereinbelow:-

> *"4. That the petitioners do hereby states and submits at about two months back, some person claiming from the GST department, called up the petitioner and informed them to deposit the penalty, hearing the same the petitioner, was surprised, as they were never delivered with any SCN or Order. Thereupon it was informed to the petitioner, that, they need to check the common portal online under the "Tab of Additional Notice and*

Orders", Then upon the deep scrutiny, the petitioner saw the the "Tab of Additional Notice and Orders", and then only they came to know about the subject SCN.

x-x-x-x-x

C. FOR THAT, the petitioners have never been served with the subject SCN, and they only came to know about the SCN, and order in original when they saw the subject SCN being uploaded on the G.S.T, Common portal. This marks the violation of principles of natural justice, as the petitioners were never afforded with the opportunity to contest the subject SCN. Even otherwise also, from the order in original dated 22.01.2025 vide para 10, it verbatim came out as "Opportunity provided to the Taxpayer to produce relevant evidences through SCN Reference No. 95 dated 01.08.2024 but taxpayer did not produce the any documents/reply in compliances of the SCN." Contending from the same, it is submitted that even the subject order in original does not speaks about as to how the subject SCN was delivered to the petitioners. Meaning thereby at the relevant point of time, the subject SCN was never delivered to the petitioners. On this account itself, the subject SCN and order in original demands to be quashed and set aside.

D. FOR THAT, even if one sees the subject SCN, then vide para 10, it verbatim came out as "Opportunity provided to the Taxpayer to produce relevant evidences through Summon Reference No. 91 dated 16.07.2024, but taxpayer did not produce the any documents in compliances of the Summon".

In this regard, it is submitted that a Summon under Section 70 RGST Act, 2017, can never be substituted as an opportunity of hearing, for an adjudication of a Show cause notice. Suffice to state here that the so called Summon dated 16.07.2024, never apprised about the subject SCN and even otherwise also, the subject summons called for the presence on 22.07.2024. The how come a Summon having the date of 16.07.2024, requiring presence for 22.07.2024, can take a substitute for a hearing of a show cause notice dated 01.08.2024. A copy of the Summon dated 16.07.2024 is submitted herewith and marked as Annexure- "3".

E. FOR THAT, the department has not given an opportunity to the petitioners, to file the reply to show cause notice, even apart from that, if it is assumed that a reply is not considered, then at least an opportunity of hearing has to be given before the adjudication of the subject SCN, vide order in original. The order in original doesn't even have the mention of an opportunity of hearing being given to the petitioners."

7. In response to above, in the corresponding paragraphs of the reply, following stand has been taken :-

"44. That the contents of para (4) to (6) are not admitted as stated in the light of additional factual matrix and preliminary objections stated hereinabove and same are not reproduced hereinafter for the sake of brevity. Additionally, the answering respondent humbly submits that Show cause notice dated 01.08.2024 Order-In-Original dated 22.01.2025, having a unique reference ID, being uploaded on portal, was duly communicated to the petitioners as per mandate of Section 169 of RGST Act, 2017.

x-x-x-x-x

47. The contents of Ground (C) are not admitted as stated and denied in light of preliminary objection stated hereinabove, However, additionally, the answering respondent humbly submits that Show cause notice dated 01.08.2024 Order-In-Original dated 22.01.2025, having a unique reference ID, being uploaded on portal, was duly communicated to the petitioners as per mandate of Section 169 of RGST Act, 2017.

48. The contents of Ground (D) to (G) are not admitted as stated and denied in light of preliminary objection stated hereinabove, However, additionally, the answering respondent humbly submits that Vide Show Cause notice, the petitioner was duly provided with opportunity to file reply, however, petitioner did not submit any response to the Show cause notice and hence, the principles of natural justice were duly followed."

8. The reply thus proceeds on the sole footing of uploading (that too under a wrong tab/folder). Read as a whole, it amounts to a tacit admission that the notice was placed in the wrong folder on the web portal. The petitioners consequently had no occasion to notice or have knowledge of it amounting to causing of service within the meaning of section 169 of the Act. Their absence followed from that, and so did the denial of personal hearing. The impugned Order in Original dated 22.01.2025 was passed in such state of affairs.

9. In the premise, we are of the view that the petitioners are entitled to be heard before any demand is confirmed. The writ petition is accordingly disposed of with liberty to the respondents to pass fresh orders after affording an opportunity of hearing in accordance with law by issuing show cause notice afresh. Since fresh orders have been directed, the impugned order dated 22.01.2025 the earlier notice dated 01.08.2024, both stand quashed. All pending applications stand disposed of.

(ASHUTOSH KUMAR),J **(ARUN MONGA),J**

46/Aman/Shivam