

Zalak Sohil Dalal

Introduction Service of a notice or an order is an extremely critical event in tax litigation and has been a matter of dispute over past many years. Introduction of Technology based GST and Implementation has just added another dimension to it. Until now, taxpayers have, in many cases, argued non receipt of a notice or an order as a bonafide ground of delay in responding to the notice or filing of appeal. In a few cases, such arguments were made even to cover the lapse on part of the taxpayer in responding to the notice or filing the appeal within the stipulated timeline. The revenue authorities were generally not able to establish service of notice/ order and that too to the authorized person and hence, the said arguments were generally upheld. Service of Notice under GST Section 169 of CGST and SGST Act, 2017 Prescribes provision relating to