

Zalak Sohil Dalal

Background Very few Sections are not amended till now in GST law and Section 169 is one of those sections of GST law. The Section 169 Service of Notice in Certain Circumstances is under Chapter XXI Miscellaneous of CGST Act,2017 and Section 20 of IGST Act,2017. Various judgement has been declared by Various High Court of India on Section 169. Let's Discuss here in detail Sahulhameed Versus Commercial Tax Officer (2025) 26 Centax 362 (Mad.) W.P. (MD) Nos. 26481 and 27190 of 2024 a Judgement given by Madras High Court on 06-01-2025 By the Single Bench Judge K. Kumaresh Babu, J. on compliance of Section 169 of CGST Act, 2017. Facts of the Case The GST Department uploaded notices, including orders, on the web portal of the registered portal without any modes of communication such as email, post or SMS as prescribed under Section 169 of CGST Act,2017. Petitioner i.e, Mr. Sahulha.....