

Pranav Mehta

Recently, the Hon'ble High Court of Allahabad in the case of Unique Computer & Communication Shop v. State of U.P., [2025] 175 taxmann.com 119 (Allahabad), has held that where the demand in the final adjudication order exceeded the demand proposed in the Show Cause Notice (SCN), the same could not be sustained for being in violation of Section 75(7) of the CGST Act, 2017. Facts of the case: The Petitioner, Unique Computer & Communication Shop, was issued a SCN under Section 73 of the CGST/UPGST Act for FY 2018-19. The SCN proposed a demand of ₹ 45.66 lakh towards tax, interest, and penalty. However, this notice was only uploaded under the 'Additional Notices and Orders' tab on the GST portal, due to which the Petitioner remained unaware and could not file a reply. A reminder was issued, but no response was filed.