CNR No: PHHC012094602025
2026:PHHC:108336-DB

106 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CM-13122-CWP-2026;
CM-13123-CWP-2026 in/and
CWP-38704-2025 (O&M)
Date of Decision: 07.08.2026

DOT TRUCKERS LIMITED

....PETITIONER(S)

VERSUS

EXCISE AND TAXATION OFFICER FARIDABAD (WEST) WARD 5 FARIDABAD AND ANOTHER

….RESPONDENT(S)

CORAM:- HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ROHIT KAPOOR

Present: Mr. Pradeep Singh Rawat, Advocate
(through VC)
for the applicant-petitioner.

Mr. Sourabh Goel, Addl. AG, Haryana.

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ASHWANI KUMAR MISHRA, A.C.J. *(Oral)*

CM-13123-CWP-2026 (preponement)

1. This application under Section 151 CPC has been filed on behalf of the applicant-petitioner seeking preponement of the date of hearing fixed in the main writ petition being CWP No.38704-2025.

2. Record reveals that main writ petition is fixed for hearing before this Court on 14.08.2026.

3. For the reasons mentioned in the application, the same is ***allowed***.

4. With the consent of both the parties, main writ petition is taken on board for final disposal today itself.

Main Case (O&M)

5. Short question that requires consideration in this writ petition is as to whether uploading of a notice as well as the order-in-original in the tab '*View Additional Notices and Orders*', on the common portal, being www.gst.gov.in amounts to proper service of it, on the petitioner in view of Section 169 read with Section 146 of the Central Goods and Services Tax Act, 2017?

6. The issue raised in the present case is no longer *res integra* and stands concluded by the judgment of this Court in CWP-27139-2025, ***Luxmi Traders v. Union Territory of Chandigarh and Others***. The said judgment has been further clarified by this Court in CWP-15601-2026, ***The Amar Cooperative LC Society Ltd. v. State of Haryana and Others***, decided on 23.07.2026.

7. This Court in paragraphs No.58, 59 & 60 of ***Luxmi Traders*** (supra), has observed as under:-

> *"**58.** With reference to the above provision, it is submitted on behalf of the revenue that service of notice by uploading it on the Common Portal cannot be discarded where the person concerned has knowledge of it and has contested the proceedings by filing reply etc. In such cases, the SCN cannot be said to have not been served upon the assessee.*
>
> ***59.*** *The contention advanced on behalf of the revenue, in this regard, merits consideration. In cases where the SCN has been responded to by the person concerned, and after contest, the order-in-original is passed by the competent authority, the order-in-original cannot be challenged merely due to defect in service of SCN/order on the taxpayer by*

uploading it on the Common Portal.

60. *On the basis of discussions and deliberations aforesaid, we come to the following conclusions:-*

(i) *Service of SCN upon the petitioner/assessee concerned cannot be deemed sufficient merely on account of its uploading on the Common Portal, unless its receipt is acknowledged or a reply is filed.*

(ii) *Where SCN is served only by way of uploading it on the Common Portal and in the absence of reply filed by the petitioner/assessee concerned, ex parte order is passed in original, the proceedings would stand restored to the stage of issuance of SCN and the petitioner would be at liberty to file reply to the SCN within a period of* ***four weeks*** *from today whereafter, the Department shall proceed further after affording required opportunity of hearing.*

(iii) *In cases where the order-in-original is passed after contest, and is served only by uploading it on the Common Portal, the period of limitation for filing of appeal would not be triggered, and the assessee aggrieved will have the right to file an appeal within a period of* ***four weeks*** *from today.*

(iv) *Where appeals filed against the order-in-original, which was served only by uploading it on the Common Portal are dismissed on the ground of limitation, the order of the Appellate Court shall be set aside and the appeal would stand restored to its original number, and would be heard and decided on merits.*

(v) *In cases where SCNs were served only on portal and ex parte adjudication order was passed for want of reply of assessee and appeal against the said order was dismissed on the ground of delay, both adjudication order and order-in-appeal shall be set aside and proceedings will be restored at the stage of issuance of SCN and petitioner/assessee shall be* *at liberty to file reply to SCN within **four weeks** from today, whereafter, the department shall proceed further after affording due opportunity of hearing."*

8. Learned counsel for the revenue, however, submits that while deciding ***Luxmi Traders*** (supra), this Court was not apprised of the amendment introduced by the Finance Act, 2022, whereby Section 115 was introduced which provides as under:-

*"**115**. (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R 58(E), dated the 23rd January, 2018, issued by the Central Government on the recommendations of the Council, under Section 146 of the Central Goods and Services Tax Act, 2017 read with Section 20 of the Integrated Goods and Services Tax Act, 2017, shall stand amended and shall be deemed to have been amended retrospectively in the manner specified in column (2) of the Fifth Schedule, on and from the date specified in column (3) of that Schedule.*

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notification under section 146 of the Central Goods and Services Tax Act, 2017 read with section 20 of the Integrated Goods and Services Tax Act, 2017, retrospectively, at all material times."

9. The Schedule referred to in Section 115 reads as under:-

"THE FIFTH SCHEDULE

{See Section 115(1)}

Notification number and	*Amendment*	*Date of effect of amendment*

date		
(1)	*(2)*	*(3)*
G.S.R. 58(E), dated the 23rd January, 2018 {No.349/58/2017-GST (Pt), dated 23rd January, 2018	*In the said notification, in paragraph 1, for the words "furnishing of returns and computation and settlement of integrated tax", the following shall be substituted namely:-"furnishing of returns and computation and settlement of integrated tax and save as otherwise provided in the notification number G.S.R. 925(E), dated the 13th December, 2019, all functions provided under the Central Goods and Services Tax Rules, 2017.*	*22nd June, 2017*

10. The view taken by this Court in ***Luxmi Traders*** (supra) was further clarified in ***The Amar Coop LC Society Ltd. v. State of Haryana and others***, CWP No.15601 of 2026, decided on 23.07.2026, wherein it was held as under:-

> *"**6.** With reference to the aforesaid amendment, learned counsel for the revenue submits that the notification issued on 23.01.2018 stood amended retrospectively in the manner specified in Column (2) of the Fifth Schedule, whereby all functions provided under the Central Goods and Services Tax Rules, 2017 (for short, the '**Rules of 2017**'), could also be performed on the Common Portal, i.e., www.gst.gov.in.*
>
> ***7.** Learned counsel for the petitioner opposes the contention raised by the learned counsel for the revenue on the ground that the Rules of 2017 nowhere permit the*

uploading of the SCN/Order on the Common Portal, i.e., www.gst.gov.in. Rule 142 of the Rules of 2017 is the only provision that could be pressed into service, whereunder the orders, etc., are required to be communicated electronically. It is also pointed out that this Court, in ***Luxmi Traders*** *(supra), has taken note of this aspect and thereafter observed that the orders cannot be treated as having been communicated electronically, since the e-mail does not contain the SCN/order itself.*

8. *On behalf of the petitioner, it is further submitted that the notification issued by the Government specifically identifies the Common Portal in terms of Section 146 of the Central Goods and Services Tax Act, 2017, and unless the Common Portal is expressly specified by way of a notification for effecting service of the SCN/order, the expression "uploading" occurring in Rule 145(5) of the Rules of 2017 would not, ipso facto, legitimize the service of the SCN/order upon an assessee.*

9. *It is also pointed out that expression 'Common Portal' has been used several times for different purposes in the Rules of 2017, which are as follows:-*

Registration*:- 3, 6, 8, 9, 10, 10A, 12, 14, 14A, 17, 19, 20, 21A, 23, 24, 83B*

Returns/Registers*:-59, 60, 61, 61A, 62, 63, 65, 80, 81, 85, 86, 88C, 88D, 117,120A, 140*

Payment*:- 87, 142(2), 142(2B)*

Assessment*:- 98*

Refund*:- 89, 90, 95, 95B, 96*

Advance Ruling*:- 104*

Appeal*:- 108, 110, 111*

Recovery*:- 142B*

E-way bill*:- 138, 138A, 138D,*

E-invoicing*:- 48*

10. *None of the provisions of the Rules of 2017 refers to Common Portal for the purpose of service of SCN/order. As indicated above, the Rules explicitly confine the utility of the Common Portal to limited functions, such as registration, filing of returns, payment of tax etc., rather than expanding its scope to substitute formal service of SCN/order.*

11. *We find substance in the submissions advanced on behalf of the petitioner. Even otherwise, we have already observed in* ***Luxmi Traders*** *(supra) that the complex process by which the order is sought to be served upon the petitioner/assessee cannot receive the approval of law, particularly when it leads to serious civil consequences for the assessee. We are, therefore, not persuaded to take a view different from the one expressed in* ***Luxmi Traders*** *(supra) merely on account of the reference to the provisions of the Act of 2022, noticed above.*

12. *In the present case as well, the order was uploaded only on the Common Portal, and the petitioner has specifically stated that being an illiterate person, he had no knowledge thereof.*

13. *In that view of the matter, the instant writ petition is also* ***disposed of*** *in terms of* ***Luxmi Traders*** *(supra).*

14. *However, in the event, the petitioner has already deposited 10% of the amount towards the statutory pre-deposit at the time of filing the appeal, the appeal itself shall be heard and decided on merits. Any recovery effected from the petitioner shall abide by the final adjudication of the matter in the competent proceedings. Any attachment of petitioner's bank account, pursuant to the order under challenge, shall stand revoked."*

11. As the issue raised in this case is squarely covered by the

judgments rendered by this Court in ***Luxmi Traders*** (supra) and ***The Amar Cooperative LC Society Ltd*** (supra), the instant writ petition is ***disposed of*** in the same terms.

12. All pending miscellaneous application(s), if any, shall also stand disposed of.

[ASHWANI KUMAR MISHRA]
ACTING CHIEF JUSTICE

[ROHIT KAPOOR]
JUDGE

AUGUST 07, 2026
Rahul Joshi

1. Whether Speaking/reasoned Yes/No
2. Whether Reportable Yes/No