IN THE HIGH COURT FOR THE STATE OF TELANGANA

AT HYDERABAD

*THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

*THE HON'BLE SRI JUSTICE N.TUKARAMJI

AND

*THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

+W.P.Nos.20397 of 2025, 26393 of 2024, 15821, 15975, 19150, 19170, 19388, 19894, 19900, 20001, 20090, 20101, 20125, 20196, 20404, 20409, 20427, 20473, 20528, 20599, 20625, 20653, 20798, 21005, 21024, 21060, 21114, 21466, 21642, 21853, 22081, 22326, 22395, 22490, 22562, 22577, 22582, 22588, 22806, 23297, 23308, 23347, 23395, 23466, 23475, 23504, 23524, 23545, 23623, 23730, 23761, 23785, 23831, 23833, 23906, 24014, 24069, 24196, 24218, 24230, 24349, 24354, 24402, 24420, 24513, 24632, 24808, 24812, 24816, 24818, 24833, 25208, 25257, 25271, 25279, 25317, 25337, 25339, 25340, 25361, 25382, 25384, 25385, 25387, 25395, 25406, 25413, 25496, 25529, 25562, 25671, 25710, 25726, 26012, 26046, 26085, 26210, 26229, 26236, 26248, 26280, 26298, 26300, 26475, 26536, 26553, 26566, 26570, 26617, 26641, 26643, 26659, 26759, 26822, 26887, 27122, 27165, 27204, 27214, 27232, 27249, 27304, 27317, 27323, 27349, 27360, 27678, 27683, 27736, 27770, 28065, 28304, 28513, 28618, 28644, 28761, 28775, 28801, 28846, 28906, 28954, 29146, 29313, 29504, 29507, 29688, 29692, 29696, 29908, 29926, 29932, 29935, 29951, 30090, 30104, 30158, 30166, 30184, 30222, 30247, 30382, 30481, 30571, 30843, 30846, 30847, 30928, 30935, 30948, 31032, 31383, 31406, 31408, 31410, 31419, 31428, 31432, 31504, 31880, 31904, 31909, 31911, 32387, 32498, 32535, 32660, 33099, 33147, 33495, 33749, 33768, 34129 and 34134 of 2025

% Dated: 30.09.2026

Reserved on: 15.07.2026

Pronounced on: 30.09.2026

Uploaded on: 02.10.2026

Gudla Vanaja and others.

…Petitioners

vs.

$ Assistant Commissioner (ST),
Saroor Nagar-I Circle, Telangana and others.

…Respondents

! **Counsel for the petitioners:**

Ms. Yammanuru Siri Reddy, Mr. A.V.A. Siva Kartikeya, Mr. M. Naga Deepak, Mr. Venkatram Reddy Mantur, Mr. Jai Kishan Solanki, Mr. Santosh Sagar Kapilvai, Mr. K.P. Amarnath Reddy, Mr. Dandu Suresh Babu, Mr. Gouraram Rajashekar Reddy, Mr. S.V. Pranav Ram, Mr. T. Pradyoth, Mr. S. Suri Babu, Mr. B. Krishna Reddy, Mr. E. Rakesh Reddy, Mr. Shaik Jeelani Basha, Mr. P. Srikanth Rao, Mr. Karan Talwar, Mr. Raja Shekar Rao Salvaji, Mr. P. Bharath Nandan, Mr. Dantu Srinivas, Mr. Ch. Samson Babu, Mr. P. Venkata Prasad, representing M/s. P.V. Prasad Associates, Mr. J. Dheeraj Reddy, Mr. Upadhyay Raghavender, Mr. Goondla Venkateswarlu, Mr. B.Srinivas, Mr. Mohd. Ismail Khan, Mr. Srinarayan Toshniwal, Mr. V. Veeresham, Mr. C.Sanjeeva Rao, Mr. Karthik Ramana Puttamreddy, Mr. G.N.G. Shankar, Mr. Vedantam Sriramnivas, Mr. Nishanth Rao K N, Mr. Hari Kishan Kudikala, Mr. K. Sudhakar Reddy, Mr. Aitharaju Venkateshwarlu, Mr. Pullabhotla VLS Sri Chakrapani, Mr. M.V.L. Narasimha Rao, Mr. G. Narendra Chetty, Mr. Nagendra Prasad, Mr.Mohammed Mukhairuddin, Mr. Muktinutalapati Ramachandra Murthy, Mr. G.R.S. Akhileswar, Mr. V. Aneesh, Mr. V. Rajeshwar Rao, Mr. Singam Srinivasa Rao, Mr. M. Umashankar, Mr. Ravi Sankara Reddy.P and Mr. Kohir Bhaskar Reddy.

^ **Counsel for the respondents:**

Mr. A. Sudarshan Reddy, learned Advocate General duly assisted by Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax and Mr. K.Sai Akarsh, learned Assistant Government Pleader for State Tax appears for the State.

Mr. B. Narasimha Sharma, learned Additional Solicitor General of India and Mr. Dominic Fernandes, learned Senior Standing Counsel

for the Central Board of Indirect Taxes and Customs, assisted by Ms. B.N.Pravalika Goud, Ms. T.Shivani Reddy and Mr.B.Praneeth, appear for Goods and Services Tax Network.

Mr. D.Raghavendra Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appears for Central Tax Department.

Learned counsel Mr. Hemanth Kumar Vemuri appears for Karur Vysya Bank.

Learned counsel Mr. N. Praveen Reddy, learned counsel Mr. Sudharshan Narahari and learned counsel Mr. G.Kalyan Chakravarthy appear for ICICI Bank.

Mr. N.Bhujanga Rao, learned Deputy Solicitor General of India, Mr. K. Arvind Kumar, learned Senior Standing Counsel, Mr. Janardhan Goud Sunkari, learned Central Government Senior Counsel, Sri B.Jithender, learned Central Government Counsel, Mr. A.S.Vasudevan, learned counsel, Mr. A. Kranthi Kumar Reddy, learned counsel, Mr. Pulimamidi Shashidhar Reddy, learned counsel, Ms. B.Kavita Yadav, learned Senior Standing Counsel for Central Government and Mr. Kalvala Sanjeev, learned counsel appear for Union of India.

< Gist:

> Head Note:

? Cases referred

1. [2025] 142 GSTR 608 (Telangana)
2. [2025] 137 GSTR 620 (Telangana)
3. (2009) 11 SCC 244
4. WP (C) No.16532 of 2025, CM Appl.67713/2025 & CM Appl.67714/2025, dated 31.10.2025
5. 1992 Supp 1 SCC 471
6. (1996) 7 SCC 613
7. (2022) 1 Centax 289
8. (2025) 29 Centax 394 (Mad)
9. [2025] 181 taxmann.com 888 : 2025 (12) TMI 1598 – Allahabad High Court
10. 2024 (1) TMI 1434 – Rajasthan High Court : 2025 (95) G.S.T.L. 264 (Raj)
11. (2023) 12 Centax 198 (AP)
12. 2005 (186) E.L.T. 266 (S.C.)

13. 2007 (209) E.L.T. 161 (S.C.)
14. (2026) 38 Centax 90 (S.C.)
15. AIR 2015 Gujarat 1
16. AIR 1965 SC 1636
17. 2025 (2) TMI 1091 – Kerala High Court
18. (1975) 45 Comp Cas 43
19. 2010 SCC OnLine Bom 516
20. R/Special Leave Application No.2699 of 2025, dated 20.06.2025
21. R/Special Civil Application No.8125 of 2024, dated 20.03.2025
22. (2024) 18 Centax 490 (Ori.)
23. (2007) 2 SCC 230
24. W.P.No.4005 of 2025, dated 20.02.2025
25. W.P.No.14874 of 2025, dated 26.09.2025
26. W.P.No.1363 of 2026, dated 31.01.2026
27. (1998) 2 SCC 44
28. (2025) 32 Centax 130 (Telangana)
29. 1950 SCC 205
30. (2011) 6 SCC 508
31. 2025 Supreme (Online) (Mad) 49709
32. AIR 1954 SC 340
33. (2015) 8 SCC 519
34. AIR 1959 SC 93
35. (2002) 1 SCC 633
36. (1999) 8 SCC 266
37. [1986] 59 Comp Cas 548 : (1986) 1 SCC 264
38. 2025 (34) Centax 442 (Del)
39. 2025 (31) Centax 224 (Del)
40. 2025 (31) Centax 158 (Del)
41. [2023] 112 GSTR 149 (Bom)
42. (1999) 4 SCC 575

IN THE HIGH COURT FOR THE STATE OF TELANGANA

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THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

THE HON'BLE SRI JUSTICE N.TUKARAMJI

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

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24354, 24402, 24420, 24513, 24632, 24808, 24812, 24816, 24818, 24833, 25208, 25257, 25271, 25279, 25317, 25337, 25339, 25340, 25361, 25382, 25384, 25385, 25387, 25395, 25406, 25413, 25496, 25529, 25562, 25671, 25710, 25726, 26012, 26046, 26085, 26210, 26229, 26236, 26248, 26280, 26298, 26300, 26475, 26536, 26553, 26566, 26570, 26617, 26641, 26643, 26659, 26759, 26822, 26887, 27122, 27165, 27204, 27214, 27232, 27249, 27304, 27317, 27323, 27349, 27360, 27678, 27683, 27736, 27770, 28065, 28304, 28513, 28618, 28644, 28761, 28775, 28801, 28846, 28906, 28954, 29146, 29313, 29504, 29507, 29688, 29692, 29696, 29908, 29926, 29932, 29935, 29951, 30090, 30104, 30158, 30166, 30184, 30222, 30247, 30382, 30481, 30571, 30843, 30846, 30847, 30928, 30935, 30948, 31032, 31383, 31406, 31408, 31410, 31419, 31428, 31432, 31504, 31880, 31904, 31909, 31911, 32387, 32498, 32535, 32660, 33099, 33147, 33495, 33749, 33768, 34129 and 34134 of 2025

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Uploaded on: 02.10.2026

WRIT PETITION No.20397 of 2025
CNR No. HBHC010402922025

Between:
Gudla Vanaja

…Petitioner

and

Assistant Commissioner (ST),
Saroor Nagar-I Circle, Telangana and 2 others

…Respondents

WRIT PETITION No.26393 of 2024
CNR No. HBHC010512422024

Between:
M/s.Naskon Associates LLP

…Petitioner

and

The Deputy Commissioner of State Tax,
Madhapur Division, Hyderabad and 3 others.

…Respondents

WRIT PETITION No.15821 of 2025
CNR No. HBHC010296482025

Between:
M/s.Sai Earth Movers

…Petitioner

and

The State of Telangana, Department of Revenue (CT),

Rep. by its Principal Secretary, Hyderabad and 4 others.

…Respondents

WRIT PETITION No.15975 of 2025
CNR No. HBHC010319422025

Between:
Lakshmi Enterprises

…Petitioner

and

The State Tax Officer (GST)(ST), Karimnagar-II Circle,
Karimnagar Division, Telangana and 5 others.

…Respondents

WRIT PETITION No.19150 of 2025
CNR No. HBHC010378432025

Between:
Mahadevan & Co

…Petitioner

and

The Assistant Commissioner (ST), Commercial Taxes Department,
Basheerbagh-Nampally I Circle,
Abids, Hyderabad – 500 001, Telangana and 3 others.

…Respondents

WRIT PETITION No.19170 of 2025
CNR No. HBHC010373302025

Between:
M/s.Mahalaxmi Electricals

…Petitioner

and

State Tax Officer, Ferozguda Circle,
Hyderabad Rural Division, Hyderabad and 2 others

…Respondents

WRIT PETITION No.19388 of 2025
CNR No. HBHC010344922025

Between:
M/s.Rasun Exports Private Limited

…Petitioner

and

The State Tax Officer, Khairatabad-Somajiguda-2 Circle,
Hyderabad, 8th Floor, B-Block, Mayur Complex, Abids,
Hyderabad – 500 001, Telangana and 4 others

…Respondents

WRIT PETITION No.19894 of 2025
CNR No. HBHC010391052025

Between:
M/s.Shiva Sai Enterprises

…Petitioner

and

Assistant Commissioner (ST), Saroor Nagar-III Circle,
Commercial Tax Department, Government of Telangana,
Hyderabad and 2 others.

…Respondents

WRIT PETITION No.19900 of 2025
CNR No. HBHC010392942025

Between:

Venkata Subbaraya Choudary Maddukuri

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary,
Revenue, (Commercial Taxes Department),
Dr. B.R.Ambedkar Telangana Secretariat, Saifabad,
Hyderabad – 500 022 and 3 others

…Respondents

WRIT PETITION No.20001 of 2025
CNR No. HBHC010392642025

Between:

Pavan Electrical and Sanitation

…Petitioner

and

The State Tax Officer (GST)(ST),
Madhapur 8 Circle, Madhapur Division, and 4 others.

…Respondents

WRIT PETITION No.20090 of 2025
CNR No. HBHC010393182025

Between:

M/s.Tanmayi Aircon

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary,
Commercial Taxes, Secretariat, Hyderabad and 3 others

…Respondents

WRIT PETITION No.20101 of 2025
CNR No. HBHC010395652025

Between:

M/s.Cisne for Arts and Entertainments LLP

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary to Government,
Revenue (CT-II) Department, Secretariat, Hyderabad and 2 others

…Respondents

WRIT PETITION No.20125 of 2025

CNR No. HBHC010397712025

Between:
M/s.Ahmed Traders

…Petitioner

and

Assistant Commissioner (ST), Bodhan and Nizamabad-III Circle, Nizamabad and 2 others

…Respondents

WRIT PETITION No.20196 of 2025
CNR No. HBHC010398362025

Between:
M/s.Pragati Road Carriers

…Petitioner

and

The State of Telangana, Department of Revenue (CT) rep. by its Principal Secretary, Secretariat, Hyderabad, Telangana and another

…Respondents

WRIT PETITION No.20404 of 2025
CNR No. HBHC010399622025

Between:
Harini Ganti

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad and 2 others

…Respondents

WRIT PETITION No.20409 of 2025
CNR No. HBHC010359692025

Between:
M/s. Siva Sai Ganesh Enterprises

…Petitioner

and

The Deputy Commissioner (ST-5), Enforcement Wing-II, HOD, Telangana and 4 others

…Respondents

WRIT PETITION No.20427 of 2025
CNR No. HBHC010402952025

Between:
Gudla Vanaja

…Petitioner

and

Assistant Commissioner (ST), Saroor Nagar-I Circle, Saroor Nagar, Telangana and 2 others

…Respondents

WRIT PETITION No.20473 of 2025
CNR No. HBHC010315752025

Between:
M/s.Satyanarayana Reddy Kandimalla

…Petitioner

and

The Deputy Commissioner (ST)-IV, Enforcement Wing-1,
CT Complex, Nampally, Hyderabad and 3 others

…Respondents

WRIT PETITION No.20528 of 2025
CNR No. HBHC010401872025

Between:
Krishna Clothings

…Petitioner

and

Assistant Commissioner (ST), Malakpet-II, Charminar,
Telangana, Hyderabad and 3 others

…Respondents

WRIT PETITION No.20599 of 2025
CNR No. HBHC010397322025

Between:
M/s.Cisne for Arts and Entertainments LLP

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary to Government,
Revenue (CT-II) Department, Secretariat, Hyderabad and 2 others

…Respondents

WRIT PETITION No.20625 of 2025
CNR No. HBHC010399742025

Between:
Harini Ganti

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary to Government,
Revenue (CT-II) Department, Secretariat, Hyderabad and 2 others

…Respondents

WRIT PETITION No.20653 of 2025
CNR No. HBHC010401362025

Between:
R. Balarami Reddy and Co.

…Petitioner

and

Appellate Joint Commissioner (ST) (FAC),
Secunderabad Division, Hyderabad, 5th Floor,
CT Complex, Nampally, Hyderabad – 500 001 and 4 others.

…Respondents

WRIT PETITION No.20798 of 2025
CNR No. HBHC010284422025

Between:
M/s.Srinidhi Power Solutions

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary, Revenue (CT-II) Department, Secretariat, Hyderabad, Telangana and another

…Respondents

WRIT PETITION No.21005 of 2025
CNR No. HBHC010415392025

Between:
M/s.Srinidhi Power Solutions

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary, Revenue (CT-II) Department, Secretariat, Hyderabad, Telangana and another

…Respondents

WRIT PETITION No.21024 of 2025
CNR No. HBHC010284942025

Between:
M/s.Srinidhi Power Solutions

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary, Revenue (CT-II) Department, Secretariat, Hyderabad, Telangana and 2 others

…Respondents

WRIT PETITION No.21060 of 2025
CNR No. HBHC010414982025

Between:
M/s. Maks FMS India Private Limited

…Petitioner

and

The Assistant Commissioner (ST), Lad Bazar,
Charminar, State of Telangana, Hyderabad and 4 others

…Respondents

WRIT PETITION No.21114 of 2025
CNR No. HBHC010417082025

Between:
Geetha Kirana General Stores

…Petitioner

and

The Assistant Commissioner (GST)(ST),
IDA Gandhi Nagar/Hyder Nagar-I,
Hyderabad Rural Division, T.G., and 4 others

…Respondents

WRIT PETITION No.21466 of 2025
CNR No. HBHC010412472025

Between:
M/s. Raja Ram Agencies

…Petitioner

and

State of Telangana, Rep. by its Principal Secretary,
Commercial Taxes, Secretariat, Hyderabad and 2 others.

…Respondents

WRIT PETITION No.21642 of 2025
CNR No. HBHC010422282025

Between:
Salapi Consultants Private Limited

…Petitioner

and

Assistant Commissioner (ST), Hyderguda-Ashok Nagar Circle,
Abids, Hyderabad – 01, Telangana and 2 others

…Respondents

WRIT PETITION No.21853 of 2025
CNR No. HBHC010417802025

Between:
M/s. Sri Venkateswara Gas Agency

…Petitioner

and

State of Telangana, Rep. by its Secretary, Commercial Tax Department,
Government of Telangana, Hyderabad and 3 others.

…Respondents

WRIT PETITION No.22081 of 2025
CNR No. HBHC010436432025

Between:
Vasu Katakam

…Petitioner

and

Assistant Commissioner (ST), Keesara,
Malkajgiri, Telangana and 3 others.

…Respondents

WRIT PETITION No.22326 of 2025
CNR No. HBHC010294772025

Between:
Terminus Kg Ventures Private Limited

…Petitioner

and

The Deputy Commissioner of State Tax, STU-2,

Punjagutta Division, Mayur Kushal Complex,
Beside Chermas, Abids, Hyderabad–500 001 and 3 others

…Respondents

WRIT PETITION No.22395 of 2025
CNR No. HBHC010443482025

Between:
Fortuna Identity Private Limited

…Petitioner

and

The Assistant Commissioner (ST), Commercial Taxes Department 6,
Madhapur, Telangana and 3 others

…Respondents

WRIT PETITION No.22490 of 2025
CNR No. HBHC010426282025

Between:
M/s.Ragi & Ragi Enterprises

…Petitioner

and

The Assistant Commissioner (ST),
Mahankali Street – R.P. Road, Secunderabad
and 2 others

…Respondents

WRIT PETITION No.22562 of 2025
CNR No. HBHC010446122025

Between:
M/s.Export Cargo Packagings

…Petitioner

and

The Deputy Commissioner (ST), Enforcement Wing-1,
CCT, Hyderabad and 5 others

…Respondents

WRIT PETITION No.22577 of 2025
CNR No. HBHC010446312025

Between:
Planet Sigma Embedded Systems Private Limited

…Petitioner

and

The Assistant Commissioner (State Tax),
Office of the Assistant Commissioner (ST),
Hydernagar-II, Hyderabad Rural, 3rd Floor,
East Wing, Gaganvihar Building, Nampally,

Hyderabad – 500 001 and 3 others

…Respondents

WRIT PETITION No.22582 of 2025
CNR No. HBHC010446302025

Between:
Planet Sigma Embedded Systems Private Limited

…Petitioner

and

The Assistant Commissioner (State Tax),
Office of the Assistant Commissioner (ST),
Hydernagar-II, Hyderabad Rural, 3rd Floor,
East Wing, Gaganvihar Building, Nampally,
Hyderabad – 500 001 and 3 others

…Respondents

WRIT PETITION No.22588 of 2025
CNR No. HBHC010426342025

Between:
M/s. Vinci Global Private Limited

…Petitioner

and

Assistant Commissioner (ST), Madhapur – 8 Circle,
Madhapur Division, Hyderabad and 4 others

…Respondents

WRIT PETITION No.22806 of 2025
CNR No. HBHC010450232025

Between:
M/s. Minttu Sarna

…Petitioner

and

Assistant Commissioner of State Tax,
Basheerbagh – Nampally Circle, Abids Division,
Old Kakatiya Hotel Building, 3rd Floor, Nampally,
Hyderabad – 500 001 and 2 others

…Respondents

WRIT PETITION No.23297 of 2025
CNR No. HBHC010450062025

Between:
M/s. Minttu Sarna

…Petitioner

and

Assistant Commissioner of State Tax,
Basheerbagh – Nampally Circle, Abids Division,
Old Kakatiya Hotel Building, 3rd Floor, Nampally,
Hyderabad – 500 001 and 3 others

…Respondents

WRIT PETITION No.23308 of 2025
CNR No. HBHC010460982025

Between:
M/s. Sony Electronics

…Petitioner

and

Assistant Commissioner (ST), Nagarkurnool – Jadcherla, Nalgonda, Telangana and 3 others

…Respondents

WRIT PETITION No.23347 of 2025
CNR No. HBHC010450342025

Between:
M/s. Minttu Sarna

…Petitioner

and

Assistant Commissioner of State Tax,
Basheerbagh – Nampally Circle, Abids Division,
Old Kakatiya Hotel Building, 3rd Floor, Nampally,
Hyderabad – 500 001 and 2 others

…Respondents

WRIT PETITION No.23395 of 2025
CNR No. HBHC010460932025

Between:
M/s. Sony Electronics

…Petitioner

and

Assistant Commissioner (ST), Nagarkurnool – Jadcherla, Nalgonda, Telangana and 3 others

…Respondents

WRIT PETITION No.23466 of 2025
CNR No. HBHC010463092025

Between:
M/s.Swastik Agencies

…Petitioner

and

Assistant Commissioner (ST), Saroornagar – I, Saroornagar Division, Nampally, Hyderabad and 3 others

…Respondents

WRIT PETITION No.23475 of 2025
CNR No. HBHC010460632025

Between:
Mohammed Tabrez Uddin

…Petitioner

and

The Union of India, rep. by its Secretary (Finance),
Ministry of Finance, North Block,
New Delhi – 110 001 and 3 others

…Respondents

WRIT PETITION No.23504 of 2025
CNR No. HBHC010450322025

Between:
M/s. Minttu Sarna

…Petitioner

and

Assistant Commissioner of State Tax,
Basheerbagh – Nampally Circle, Abids Division,
Old Kakatiya Hotel Building, 3rd Floor, Nampally,
Hyderabad – 500 001 and 2 others

…Respondents

WRIT PETITION No.23524 of 2025
CNR No. HBHC010463082025

Between:
M/s.Swastik Agencies

…Petitioner

and

The Assistant Commissioner (ST), Saroornagar – I,
Saroornagar Division, Nampally, Hyderabad and 3 others

…Respondents

WRIT PETITION No.23545 of 2025
CNR No. HBHC010463972025

Between:
M/s.RK Traders

…Petitioner

and

The Assistant Commissioner (ST), Division – Warangal,
Circle – Kothagudem I, Door No.3-2-44, 2nd Floor,
Near Hanuman Temple, Vidyanagar Colony,
Kothagudem – 507 101, Telangana and 2 others.

…Respondents

WRIT PETITION No.23623 of 2025
CNR No. HBHC010465682025

Between:
M/s.Austrazen Bio Pharmaceuticals Private Limited

…Petitioner

and

The Assistant Commissioner (ST), Saroornagar – 1 Circle,

Saroornagar Division, Hyderabad and 2 others

…Respondents

WRIT PETITION No.23730 of 2025
CNR No. HBHC010470802025

Between:
M/s. UHC Lifesciences

…Petitioner

and

The Assistant Commissioner ST, Nacharam – 1 Circle,
Malkajgiri Division, 12th Floor, South Wing,
Gaganvihar, Nampally, Hyderabad-500001 and 4 others

…Respondents

WRIT PETITION No.23761 of 2025
CNR No. HBHC010470472025

Between:
M/s.Sikhwal Metal

…Petitioner

and

Assistant Commissioner of State Tax,
Afzalgunj – Maharajgunj Circle, Charminar Division,
8th Floor, Gaganvihar Building, Nampally,
Telangana, Hyderabad – 500 001 and 4 others

…Respondents

WRIT PETITION No.23785 of 2025
CNR No. HBHC010472132025

Between:
Smt. Suneetha Pantham

…Petitioner

and

The Appellate Joint Commissioner (ST),
Hyderabad Rural Division, 5th Floor, CT Complex,
Nampally, Hyderabad and 4 others

…Respondents

WRIT PETITION No.23831 of 2025
CNR No. HBHC010432112025

Between:
M/s. Laxmi Ganapathi Enterprises

…Petitioner

and

The Assistant Commissioner ST, Warangal Urban – II Circle,
Warangal Division, House No.23-6-163/1, 3rd Floor,
CTO Office Complex, Behind Vishal Mart, Hunter Road,
Warangal – 506 002, and 4 others

…Respondents

WRIT PETITION No.23833 of 2025

CNR No. HBHC010470642025

Between:
M/s.Sikhwal Metal

…Petitioner

and

State Tax Officer, Afzalgunj – Maharajgunj Circle, Charminar Division, 8th Floor, Gaganvihar Building, Nampally, Hyderabad – 500 001, Telangana and 4 others

…Respondents

WRIT PETITION No.23906 of 2025
CNR No. HBHC010473072025

Between:
M/s.Anucon Engineering Projects Private Limited

…Petitioner

and

Assistant Commissioner (State Tax), Hydernagar – I Circle, Hyderabad Rural Division, Hyderabad and 3 others

…Respondents

WRIT PETITION No.24014 of 2025
CNR No. HBHC010473182025

Between:
M/s.Sikhwal Metal

…Petitioner

and

State Tax Officer, Afzalgunj – Maharajgunj Circle, Charminar Division, 8th Floor, Gaganvihar Building, Nampally, Hyderabad – 500 001, Telangana and 4 others

…Respondents

WRIT PETITION No.24069 of 2025
CNR No. HBHC010477742025

Between:
M/s. Inter City Transport Company

…Petitioner

and

The Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division, Hyderabad, Telangana and 4 others

…Respondents

WRIT PETITION No.24196 of 2025
CNR No. HBHC010478352025

Between:
M/s. Inter City Transport Company

…Petitioner

and

The Assistant Commissioner (ST), Fatehnagar Circle,
Hyderabad Rural Division, Hyderabad, Telangana and 3 others

…Respondents

WRIT PETITION No.24218 of 2025
CNR No. HBHC010465722025

Between:
M/s. Soni Transport Solutions

…Petitioner

and

The Assistant Commissioner (State Taxes),
Fatehnagar Circle, Hyderabad Rural Division,
Hyderabad and 2 others

…Respondents

WRIT PETITION No.24230 of 2025
CNR No. HBHC010478372025

Between:
M/s. Inter City Transport Company

…Petitioner

and

The Assistant Commissioner (ST), Fatehnagar Circle,
Hyderabad Rural Division, Hyderabad, Telangana and 3 others

…Respondents

WRIT PETITION No.24349 of 2025
CNR No. HBHC010478392025

Between:
M/s.A K Traders

…Petitioner

and

Deputy Commissioner (State Tax)-IV, Enforcement Wing – 1,
Office of the Chief Commissioner of State Tax, 3rd Floor, MJ Road,
Nampally, Hyderabad – 500 001 and 3 others

…Respondents

WRIT PETITION No.24354 of 2025
CNR No. HBHC010478232025

Between:
M/s. Inter City Transport Company

…Petitioner

and

The Assistant Commissioner (ST), Fatehnagar Circle,
Hyderabad Rural Division, Hyderabad, Telangana and 4 others

…Respondents

WRIT PETITION No.24402 of 2025
CNR No. HBHC010481072025

Between:
Highbrow Production Services Pvt Ltd

…Petitioner

and

The Assistant Commissioner of State Tax, Madhapur Division,
Madhapur - 2 Circle, Nampally, Hyderabad–500 001 and 3 others

…Respondents

WRIT PETITION No.24420 of 2025
CNR No. HBHC010477972025

Between:
M/s. Inter City Transport Company

…Petitioner

and

The Assistant Commissioner (ST), Fatehnagar Circle,
Hyderabad Rural Division, Hyderabad, Telangana and 3 others

…Respondents

WRIT PETITION No.24513 of 2025
CNR No. HBHC010485772025

Between:
M/s. Gupta Enterprises

…Petitioner

and

The State Tax Officer, O/o Assistant Commissioner ST,
Charminar Circle, Charminar Division, 9th Floor,
Gaganvihar Building, Nampally, Hyderabad and 4 others

…Respondents

WRIT PETITION No.24632 of 2025
CNR No. HBHC010432122025

Between:
M/s. Siddivinayaka Distributors

…Petitioner

and

The Deputy Commissioner ST, Sangareddy STU Circle,
Nizamabad Division, H.No.4-8-85/10/B, Manjeera Pipe Line Road,
Sangareddy – 502001 and 4 others

…Respondents

WRIT PETITION No.24808 of 2025
CNR No. HBHC010492542025

Between:
M/s. 2E Smart Solutions LLP

…Petitioner

and

Assistant Commissioner (ST), Madhapur-8 Circle,
1st Floor, Gagan Vihar Building, Opp. Gandhi Bhavan,
Nampally, Hyderabad – 500 001 and 4 others

…Respondents

WRIT PETITION No.24812 of 2025
CNR No. HBHC010491132025

Between:
M/s. Harish Medical and General Stores

…Petitioner

and

The Appellate Joint Commissioner (ST), Secunderabad Division, Nampally, Hyderabad and 4 others

…Respondents

WRIT PETITION No.24816 of 2025
CNR No. HBHC010261152025

Between:
M/s. Gayatri Silver Merchant

…Petitioner

and

The Assistant Commissioner ST, FAC, Nirmal Circle, Adilabad Division, H.No.7-2-83/57-1, Near Post Office, Indiranagar, Nirmal, Telangana – 504106 and 2 others

…Respondents

WRIT PETITION No.24818 of 2025
CNR No. HBHC010492442025

Between:
M/s. KP Constructions

…Petitioner

and

Assistant Commissioner (FAC), Wanaparthy Circle, Plot Nos.4,5,6 and 7, Near 1st Railway Gate, Kurnool Road, Gadwal, Jogulamba Gadwal (D), Telangana – 508207 and 3 others

…Respondents

WRIT PETITION No.24833 of 2025
CNR No. HBHC010265282025

Between:
M/s.Jaiveer Enterprises

…Petitioner

and

The Assistant Commissioner (ST), Vanasthalipuram-1 Circle, Saroornagar Division, Hyderabad and 4 others

…Respondents

WRIT PETITION No.25208 of 2025
CNR No. HBHC010497492025

Between:
M/s.Sri Chakra Enterprises

…Petitioner

and

Assistant Commissioner (ST), Jeedimetla-II Circle,
Hyderabad Rural Range, Telangana and 2 others

…Respondents

WRIT PETITION No.25257 of 2025
CNR No. HBHC010499932025

Between:
M/s.Care Food Products

…Petitioner

and

The Assistant Commissioner (ST), Malkajgiri-I Circle,
Saroor Nagar Division, Telangana and 3 others.

…Respondents

WRIT PETITION No.25271 of 2025
CNR No. HBHC010499512025

Between:
M/s.Care Food Products

…Petitioner

and

The Assistant Commissioner (ST),Malkajgiri-I Circle,
Saroor Nagar Division, Telangana and 3 others.

…Respondents

WRIT PETITION No.25279 of 2025
CNR No. HBHC010504372025

Between:
Reva Medical Institute Private Limited

…Petitioner

and

The Assistant Commissioner of State Tax, Punjagutta Division,
Jubilee Hills 4 Circle, Telangana and 3 others.

…Respondents

WRIT PETITION No.25317 of 2025
CNR No. HBHC010499312025

Between:
M/s.Care Food Products

…Petitioner

and

The Assistant Commissioner (ST), Malkajgiri-I Circle,
Saroor Nagar Division, Telangana and 3 others.

…Respondents

WRIT PETITION No.25337 of 2025

CNR No. HBHC010499482025

Between:
M/s.Care Food Products

…Petitioner

and

The Assistant Commissioner (ST), Malkajgiri N-I Circle,
Malkajgiri Division, Telangana and 3 others.

…Respondents

WRIT PETITION No.25339 of 2025
CNR No. HBHC010499732025

Between:
M/s.Care Food Products

…Petitioner

and

The Assistant Commissioner (ST), Malkajgiri -I Circle,
Saroor Nagar Division, Telangana and 3 others.

…Respondents

WRIT PETITION No.25340 of 2025
CNR No. HBHC010499972025

Between:
M/s.Care Food Products

…Petitioner

and

The Assistant Commissioner of State Tax, Malkajgiri - I Circle,
Saroor Nagar Division, Telangana and 3 others.

…Respondents

WRIT PETITION No.25361 of 2025
CNR No. HBHC010497922025

Between:
M/s. T.F.Technologies

…Petitioner

and

Union of India, rep. by its Secretary, Ministry of Finance,
Department of Revenue, North Block, New Delhi – 110 001 and 5 others.

…Respondents

WRIT PETITION No.25382 of 2025
CNR No. HBHC010505712025

Between:
M/s. Polar Auto & Engineering Industries Private Limited

…Petitioner

and

The State Tax Officer (ST), Sangareddy – II Circle,
Nizamabad Division, Telangana and 3 others.

…Respondents

WRIT PETITION No.25384 of 2025
CNR No. HBHC010506132025

Between:
M/s. Polar Auto & Engineering Industries Private Limited

…Petitioner

and

The Assistant Commissioner (ST), Sangareddy – II Circle, Nizamabad Division, Telangana and 3 others.

…Respondents

WRIT PETITION No.25385 of 2025
CNR No. HBHC010505512025

Between:
M/s.Bhavani Traders

…Petitioner

and

Assistant Commissioner (ST), Vengal Rao Nagar-I Circle, Panjagutta Division, Telangana and 4 others.

…Respondents

WRIT PETITION No.25387 of 2025
CNR No. HBHC010506562025

Between:
M/s. Polar Auto & Engineering Industries Private Limited

…Petitioner

and

The State Tax Officer (ST), Sangareddy – II Circle, Nizamabad Division, Telangana and 3 others.

…Respondents

WRIT PETITION No.25395 of 2025
CNR No. HBHC010504402025

Between:
Reva Medical Institute Private Limited

…Petitioner

and

The Assistant Commissioner of State Tax, Punjagutta Division, Jubilee Hills 4 Circle, Telangana and 3 others.

…Respondents

WRIT PETITION No.25406 of 2025
CNR No. HBHC010506682025

Between:
M/s. Chemic Life Sciences Private Limited

…Petitioner

and

The State of Telangana, Rep. by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad and 3 others.

…Respondents

WRIT PETITION No.25413 of 2025
CNR No. HBHC010499462025

Between:
M/s.Care Food Products

…Petitioner

and

The Assistant Commissioner of State Tax, Malkajgiri - I Circle, Saroor Nagar,Telangana and 3 others.

…Respondents

WRIT PETITION No.25496 of 2025
CNR No. HBHC010509002025

Between:
M/s.Mahadev Marketing

…Petitioner

and

The Assistant Commissioner (ST), Abids Circle, Abids Division, and 2 others.

…Respondents

WRIT PETITION No.25529 of 2025
CNR No. HBHC010508412025

Between:
M/s.Sri Banbhori Impex

…Petitioner

and

The State of Telangana, Department of Revenue (CT), rep. by its Principal Secretary, Secretariat, Hyderabad, Telangana and another

…Respondents

WRIT PETITION No.25562 of 2025
CNR No. HBHC010508972025

Between:
Barret Commodity Traders Private Limited

…Petitioner

and

The Assistant Commissioner (ST), Keesara-1, Malkajgiri Division, Medchal-Malkajgiri District, Telangana and 2 others

…Respondents

WRIT PETITION No.25671 of 2025
CNR No. HBHC010505342025

Between:
M/s.PCS Computers

…Petitioner

and

The Assistant Commissioner (ST), Saroornagar – II, Saroornagar Division, Nampally, Hyderabad and 3 others.

…Respondents

WRIT PETITION No.25710 of 2025
CNR No. HBHC010513572025

Between:
M/s.Balaji Automobiles

…Petitioner

and

The Appellate Joint Commissioner (ST),
Secunderabad Division, Hyderabad and 4 others.

…Respondents

WRIT PETITION No.25726 of 2025
CNR No. HBHC010505782025

Between:
M/s.Bhavani Traders

…Petitioner

and

Assistant Commissioner (ST), Vengal Rao Nagar-I Circle,
Panjagutta Division, Telangana and 4 others.

…Respondents

WRIT PETITION No.26012 of 2025
CNR No. HBHC010505332025

Between:
M/s.PCS Computers

…Petitioner

and

The Assistant Commissioner (ST), Saroornagar – II,
Saroornagar Division, Nampally, Hyderabad and 3 others.

…Respondents

WRIT PETITION No.26046 of 2025
CNR No. HBHC010497072025

Between:
M/s.Care Food Products

…Petitioner

and

The Assistant Commissioner (ST), Malkajgiri-I Circle,
Saroor Nagar Division, Telangana and 3 others.

…Respondents

WRIT PETITION No.26085 of 2025
CNR No. HBHC010513162025

Between:
Sravanthi Fertilizer

…Petitioner

and

The State Tax Officer (State Tax), Office of the Assistant Commissioner (ST),
Wanaparthy, Nalgonda Division, Plot Nos.4,5,6 and 7,
Near 1st Railway Gate, Kurnool Road, Gadwal – 508207,
Jogulamba Gadwal (D) and 3 others

…Respondents

WRIT PETITION No.26210 of 2025
CNR No. HBHC010500352025

Between:
M/s. Sri Padmavathi Agencies

…Petitioner

and

The Assistant Commissioner (ST)(FAC), Wanaparthy @ Gadwal Circle, Nalgonda Division, Telangana and 3 others

…Respondents

WRIT PETITION No.26229 of 2025
CNR No. HBHC010497472025

Between:
M/s.Sri Chakra Enterprises

…Petitioner

and

Assistant Commissioner (ST), Jeedimetla-II Circle, Hyderabad Rural Range, Telangana and 2 others

…Respondents

WRIT PETITION No.26236 of 2025
CNR No. HBHC010499882025

Between:
M/s.Care Food Products

…Petitioner

and

The Assistant Commissioner (ST), Malkajgiri-I Circle, Saroor Nagar Division, Telangana and 3 others.

…Respondents

WRIT PETITION No.26248 of 2025
CNR No. HBHC010523852025

Between:
M/s.GBP Enterprises

…Petitioner

and

The Assistant Commissioner (ST), Vanasthalipuram Circle 1, Saroor Nagar Division, Hyderabad, Telangana and 4 others.

…Respondents

WRIT PETITION No.26280 of 2025
CNR No. HBHC010524222025

Between:
M/s.GBP Enterprises

…Petitioner

and

The Assistant Commissioner (ST), Vanasthalipuram Circle 1, Saroor Nagar Division, Hyderabad, Telangana and 4 others.

…Respondents

WRIT PETITION No.26298 of 2025
CNR No. HBHC010521632025

Between:
M/s. S S Steels

…Petitioner

and

The Assistant Commissioner ST, Nacharam-1 Circle, Malkajgiri Division, 12th Floor, South Wing, Gagan Vihar, Nampally, Hyderabad – 500 001 and 4 others

…Respondents

WRIT PETITION No.26300 of 2025
CNR No. HBHC010521762025

Between:
M/s. S S Steels

…Petitioner

and

The State Tax Officer-1, Nacharam-1 Circle, Malkajgiri Division,12th Floor, South Wing, Gagan Vihar, Nampally, Hyderabad – 500 001 and 4 others

…Respondents

WRIT PETITION No.26475 of 2025
CNR No. HBHC010527932025

Between:
M/s.Eprheromone IPM Solutions

…Petitioner

and

The State Tax Officer-1, Malkajgiri-2 Circle, Malkajgiri Division, M-4 Block, Manoranjan Complex, Nampally, Hyderabad – 500 001 and 5 others.

…Respondents

WRIT PETITION No.26536 of 2025
CNR No. HBHC010497142025

Between:
Prakash Sirvi

…Petitioner

and

Assistant Commissioner (ST), Nacharam-2 Circle, Malkajgiri Division, 5th Floor, East Wing, Gagan Vihar,

Nampally, Hyderabad – 500 001 and 3 others.

…Respondents

WRIT PETITION No.26553 of 2025
CNR No. HBHC010529322025

Between:
M/s.Eprheromone IPM Solutions

…Petitioner

and

The State Tax Officer-1, Malkajgiri-2 Circle,
Malkajgiri Division, M-4 Block, Manoranjan Complex,
Nampally, Hyderabad – 500 001 and 4 others.

…Respondents

WRIT PETITION No.26566 of 2025
CNR No. HBHC010529352025

Between:
M/s.Eprheromone IPM Solutions

…Petitioner

and

The Assistant Commissioner (ST), Malkajgiri-II Circle,
Malkajgiri Division, M-4 Block, Manoranjan Complex,
Nampally, Hyderabad – 500 001 and 4 others.

…Respondents

WRIT PETITION No.26570 of 2025
CNR No. HBHC010530042025

Between:
M/s. Harshitha Granites and Minerals

…Petitioner

and

Assistant Commissioner (State Tax),
Warangal Urban III, Warangal and 2 others.

…Respondents

WRIT PETITION No.26617 of 2025
CNR No. HBHC010521862025

Between:
M/s. S S Steels

…Petitioner

and

The State Tax Officer-1, Nacharam-1 Circle,
Malkajgiri Division,12th Floor, South Wing, Gagan Vihar,
Nampally, Hyderabad – 500 001 and 4 others

…Respondents

WRIT PETITION No.26641 of 2025
CNR No. HBHC010530602025

Between:
M/s. Siva Sai Ganesh Enterprises

…Petitioner

and

The Assistant Commissioner (ENFT), Enforcement,
HOD, Hyderabad and 4 others

…Respondents

WRIT PETITION No.26643 of 2025
CNR No. HBHC010497562025

Between:
M/s.Sri Chakra Enterprises

…Petitioner

and

Assistant Commissioner (ST), Jeedimetla-II Circle,
Hyderabad Rural Range, Telangana and 2 others

…Respondents

WRIT PETITION No.26659 of 2025
CNR No. HBHC010530052025

Between:
M/s. Harshitha Granites and Minerals

…Petitioner

and

Assistant Commissioner (State Tax),
Warangal Urban III, Warangal and 2 others.

…Respondents

WRIT PETITION No.26759 of 2025
CNR No. HBHC010525582025

Between:
M/s. Premier Ethanols Pvt Ltd

…Petitioner

and

Assistant Commissioner (ST), Gandhinagar Circle,
Secunderabad Division, Telangana and 3 others.

…Respondents

WRIT PETITION No.26822 of 2025
CNR No. HBHC010530792025

Between:
M/s.Srinivasa Corporation

…Petitioner

and

Appellate Joint Commissioner of State Tax, Secunderabad Division,
5th Floor, CT Complex, Nampally, Hyderabad and 5 others.

…Respondents

WRIT PETITION No.26887 of 2025
CNR No. HBHC010409112025

Between:
M/s. Paramount Pharmachem LLP

…Petitioner

and

State Tax Officer, Hydernagar – 2 Circle, Hyderabad (Rural) Division, Hyderabad, Telangana and 2 others.

…Respondents

WRIT PETITION No.27122 of 2025
CNR No. HBHC010540742025

Between:
M/s.Vasireddy Sreeharsha

…Petitioner

and

The Assistant Commissioner (ST), Khammam-II Circle, Warangal Division, No.10-6-179/6, Near Sri PV Narsimha Rao Park, Burhanpuram, Khammam, Khammam District, Telangana – 507 001 and 3 others.

…Respondents

WRIT PETITION No.27165 of 2025
CNR No. HBHC010541522025

Between:
Jayanthi Nagam

…Petitioner

and

The Assistant Commissioner (State Tax), Hydernagar – 1 Circle, Hyderabad Rural Division, 3rd Floor, Gaganvihar, Nampally, Hyderabad, and 2 others

…Respondents

WRIT PETITION No.27204 of 2025
CNR No. HBHC010542642025

Between:
M/s.Sri Mukambica Projects Private Limited

…Petitioner

and

The Assistant Commissioner (ST), Malkajgiri-II Circle, Malkajgiri Division, Hyderabad, Telangana and 4 others.

…Respondents

WRIT PETITION No.27214 of 2025
CNR No. HBHC010540852025

Between:
M/s.Sri Balaji Medical Fancy and General Stores

…Petitioner

and

The Assistant Commissioner (ST), Khammam-II Circle,
Warangal Division, No.10-6-179/6, Near Sri PV Narsimha Rao Park,
Burhanpuram, Khammam, Khammam District,
Telangana – 507 001 and 3 others.

…Respondents

WRIT PETITION No.27232 of 2025
CNR No. HBHC010541512025

Between:
Jayanthi Nagam

…Petitioner

and

The Assistant Commissioner (State Tax), Hydernagar – 1 Circle,
Hyderabad Rural Division, 3rd Floor, Gaganvihar, Nampally,
Hyderabad, and 2 others

…Respondents

WRIT PETITION No.27249 of 2025
CNR No. HBHC010540792025

Between:
M/s.Vasireddy Sreeharsha

…Petitioner

and

The Assistant Commissioner (ST), Khammam-II Circle,
Warangal Division, No.10-6-179/6, Near Sri PV Narsimha Rao Park,
Burhanpuram, Khammam, Khammam District,
Telangana – 507 001 and 3 others.

…Respondents

WRIT PETITION No.27304 of 2025
CNR No. HBHC010543222025

Between:
M/s.MVD Enterprises

…Petitioner

and

Assistant Commissioner (ST), Vidyanagar Circle,
Secunderabad Division, Telangana and 2 others.

…Respondents

WRIT PETITION No.27317 of 2025
CNR No. HBHC010543132025

Between:
SSV Sri Power Technologies and Services

…Petitioner

and

The Assistant Commissioner (ST), Saroornagar,
Hyderabad – 500 001 and 2 others

…Respondents

WRIT PETITION No.27323 of 2025

CNR No. HBHC010544092025

Between:
M/s. Systems Group

…Petitioner

and

The Deputy Commissioner (State Tax) (STU-II),
Panjagutta Division, Hyderabad and 5 others.

…Respondents

WRIT PETITION No.27349 of 2025
CNR No. HBHC010541122025

Between:
M/s.Supertech Solutions

…Petitioner

and

The Assistant Commissioner, Vengalraonagar Circle,
Panjagutta Division, Hyderabad and 3 others.

…Respondents

WRIT PETITION No.27360 of 2025
CNR No. HBHC010544002025

Between:
M/s. Systems Group

…Petitioner

and

The Deputy Commissioner (State Tax) (STU-II),
Panjagutta Division, Hyderabad and 6 others.

…Respondents

WRIT PETITION No.27678 of 2025
CNR No. HBHC010545422025

Between:
M/s. Systems Group

…Petitioner

and

The Assistant Commissioner of State Tax, Jubilee Hills – I Circle,
Panjagutta Division, Hyderabad and 6 others.

…Respondents

WRIT PETITION No.27683 of 2025
CNR No. HBHC010543442025

Between:
M/s.Professional Waterproofing AP

…Petitioner

and

Assistant Commissioner (ST), Jeedimetla – I Circle,
Hyderabad Rural Division, Hyderabad and 2 others.

…Respondents

WRIT PETITION No.27736 of 2025
CNR No. HBHC010551982025

Between:
M/s.New Sai Tirumala Automobiles

…Petitioner

and

The Appellate Joint Commissioner (ST), Secunderabad Division, 5th Floor, CT Complex, Nampally, Hyderabad, Telangana and 2 others.

…Respondents

WRIT PETITION No.27770 of 2025
CNR No. HBHC010540192025

Between:
Sri Raghavendra Auto Agencies

…Petitioner

and

The Assistant Commissioner (State Taxes), Vanasthalipuram – I Circle, Saroornagar Division, Nampally, Hyderabad and 2 others

…Respondents

WRIT PETITION No.28065 of 2025
CNR No. HBHC010559082025

Between:
M/s.Enzen Global Solutions Pvt Ltd

…Petitioner

and

Appellate Joint Commissioner (ST), Punjagutta Division, 5th Floor, CT Complex, Nampally, Hyderabad – 500 001 and 3 others.

…Respondents

WRIT PETITION No.28304 of 2025
CNR No. HBHC010564222025

Between:
M/s.Supermix Infra Concrete

…Petitioner

and

Assistant Commissioner (ST), Vanasthalipuram – I Circle, Saroornagar Division, Telangana and another.

…Respondents

WRIT PETITION No.28513 of 2025
CNR No. HBHC010567392025

Between:
M/s.Unique Infra Engineers Pvt Ltd

…Petitioner

and

The Assistant Commissioner ST, Hydernagar – III Circle, Hyderabad Rural Division, 5th Floor, South Wing, Gagan Vihar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad – 500 001 and 3 others

…Respondents

WRIT PETITION No.28618 of 2025
CNR No. HBHC010567362025

Between:
M/s.Divya Marketing

…Petitioner

and

The Deputy State Tax Officer, O/o The Joint Commissioner (ST),
Charminar Division, Gagan Vihar Building, Nampally,
Hyderabad – 500 001 and 3 others

…Respondents

WRIT PETITION No.28644 of 2025
CNR No. HBHC010566312025

Between:
M/s.Dhev Enterprises

…Petitioner

and

Assistant Commissioner (ST), Keesara – I Circle,
Malkajgiri Division, Hyderabad and 3 others.

…Respondents

WRIT PETITION No.28761 of 2025
CNR No. HBHC010570662025

Between:
M/s.Balaji Metals

…Petitioner

and

Assistant Commissioner (ST), Srinagar Colony II Circle,
Panjagutta Division, Hyderabad, Telangana and 3 others.

…Respondents

WRIT PETITION No.28775 of 2025
CNR No. HBHC010563762025

Between:
M/s.Supermix Infra Concrete

…Petitioner

and

Assistant Commissioner (ST), Vanasthalipuram – I Circle,
Saroornagar Division, Telangana and another.

…Respondents

WRIT PETITION No.28801 of 2025
CNR No. HBHC010567332025

Between:
M/s.Divya Marketing

…Petitioner

and

The Deputy State Tax Officer, O/o The Joint Commissioner (ST),
Charminar Division, Gagan Vihar Building, Nampally,
Hyderabad – 500 001 and 3 others

…Respondents

WRIT PETITION No.28846 of 2025
CNR No. HBHC010567382025

Between:
M/s.Unique Infra Engineers Pvt Ltd

…Petitioner

and

The Assistant Commissioner ST, Hydernagar – III Circle,
Hyderabad Rural Division, 5th Floor, South Wing, Gagan Vihar Building,
Opp. Gandhi Bhavan, Nampally, Hyderabad – 500 001 and 3 others

…Respondents

WRIT PETITION No.28906 of 2025
CNR No. HBHC010571452025

Between:
M/s.Morbido Merchandise Private Limited

…Petitioner

and

Office of the State Tax Officer-II (FAC), MG Road-SD Road Circle,
Begumpet Division, Hyderabad and another

…Respondents

WRIT PETITION No.28954 of 2025
CNR No. HBHC010574362025

Between:
M/s.Bhavana Earth Movers

…Petitioner

and

Assistant Commissioner (ST), Fatehnagar Circle,
Hyderabad Rural Division, Hyderabad and 2 others

…Respondents

WRIT PETITION No.29146 of 2025
CNR No. HBHC010577582025

Between:
M/s.AAI Mathaji Hardware Electricals Paints and Sanitary

…Petitioner

and

The Assistant Commissioner (ST), Vanasthalipuram – I Circle,
Saroornagar Division, M4 Block, Manoranjan Complex, MJ Road,
Nampally, Hyderabad – 500 001 and 3 others

…Respondents

WRIT PETITION No.29313 of 2025
CNR No. HBHC010581022025

Between:
M/s.Sai Venkata Print and Pack

…Petitioner

and

The Assistant Commissioner (ST), Jeedimetla – 1 Circle,
Hyderabad Rural Division, Hyderabad, Telangana and 2 others

…Respondents

WRIT PETITION No.29504 of 2025
CNR No. HBHC010586492025

Between:

M/s.Amara Labs Private Limited

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary to Government,
Revenue (CT-II) Department, Secretariat, Hyderabad and another

…Respondents

WRIT PETITION No.29507 of 2025
CNR No. HBHC010586402025

Between:

M/s.Amara Labs Private Limited

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary to Government,
Revenue (CT-II) Department, Secretariat, Hyderabad and another

…Respondents

WRIT PETITION No.29688 of 2025
CNR No. HBHC010589332025

Between:

M/s.Janapriya Township Pvt Ltd

…Petitioner

and

Deputy Commissioner (ST), STU-2, Abids Division,
Hyderabad, Telangana and another

…Respondents

WRIT PETITION No.29692 of 2025
CNR No. HBHC010584742025

Between:

M/s.Esha Agri Seeds Private Limited

…Petitioner

and

Assistant Commissioner (ST), Vanashalipuram – I Circle,
Saroornagar Division, Telangana and 2 others.

…Respondents

WRIT PETITION No.29696 of 2025
CNR No. HBHC010585792025

Between:

M/s.Mohan Choudary Seancha

…Petitioner

and

The Assistant Commissioner (ST), Vanashalipuram – II Circle, Saroornagar Division, Exhibition Gate Road, Nampally, Hyderabad – 500 001 and 3 others.

…Respondents

WRIT PETITION No.29908 of 2025
CNR No. HBHC010589352025

Between:
M/s.Janapriya Township Pvt Ltd

…Petitioner

and

Deputy Commissioner (ST), STU-2, Abids Division, Hyderabad, Telangana and another

…Respondents

WRIT PETITION No.29926 of 2025
CNR No. HBHC010593892025

Between:
M/s.Kosher Pharmaceutical Private Limited

…Petitioner

and

The Assistant Commissioner State Tax, Madhapur-IV Circle, Hyderabad and 3 others

…Respondents

WRIT PETITION No.29932 of 2025
CNR No. HBHC010593692025

Between:
M/s.Kosher Pharmaceutical Private Limited

…Petitioner

and

The Assistant Commissioner State Tax, Madhapur-IV Circle, Hyderabad and 3 others

…Respondents

WRIT PETITION No.29935 of 2025
CNR No. HBHC010594392025

Between:
M/s.Kosher Pharmaceutical Private Limited

…Petitioner

and

The Assistant Commissioner State Tax, Madhapur-IV Circle, Hyderabad and 3 others

…Respondents

WRIT PETITION No.29951 of 2025

CNR No. HBHC010593932025

Between:
M/s.Kosher Pharmaceutical Private Limited

…Petitioner

and

The Assistant Commissioner State Tax,
Madhapur-IV Circle, Hyderabad and 3 others

…Respondents

WRIT PETITION No.30090 of 2025
CNR No. HBHC010591662025

Between:
M/s.Sitarama Transport

…Petitioner

and

The Assistant Commissioner (ST) FAC, Vanasthalipuram-II Circle,
Saroornagar Division, 5th Floor, Old Kakatiya Building Hotel,
(Opp. A.P.Furniture), Nampally, Hyderabad 500001 and 5 others

…Respondents

WRIT PETITION No.30104 of 2025
CNR No. HBHC010596322025

Between:
M/s.Sai Durga Agri Mechanisation Private Limited

…Petitioner

and

The Deputy Commissioner (ST), Warangal STU2, Warangal,
Telangana and 3 others

…Respondents

WRIT PETITION No.30158 of 2025
CNR No. HBHC010597952025

Between:
M/s.Saanvi Denters & Painters

…Petitioner

and

Assistant Commissioner (ST), Hydernagar-III Circle,
Hyderabad Rural Division, Hyderabad and 3 others.

…Respondents

WRIT PETITION No.30166 of 2025
CNR No. HBHC010597992025

Between:
M/s.Saanvi Denters & Painters

…Petitioner

and

Assistant Commissioner (ST), Hydernagar-III Circle,
Hyderabad Rural Division, Hyderabad and 3 others.

…Respondents

WRIT PETITION No.30184 of 2025
CNR No. **HBHC010585962025**

Between:
M/s.Sri Venkatesh Fibre Corporation

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad and 3 others.

…Respondents

WRIT PETITION No.30222 of 2025
CNR No. HBHC010596972025

Between:
M/s.Suryamitra Infratech India Private Limited

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad and 3 others.

…Respondents

WRIT PETITION No.30247 of 2025
CNR No. HBHC010591432025

Between:
M/s.Sitarama Transport

…Petitioner

and

The Assistant Commissioner (ST) FAC, Vanasthalipuram-II Circle, Saroornagar Division, 5th Floor, Old Kakatiya Building Hotel, (Opp. A.P.Furniture), Nampally, Hyderabad 500001 and 5 others

…Respondents

WRIT PETITION No.30382 of 2025
CNR No. HBHC010602152025

Between:
M/s.Sri Venkateshwara Fertilisers

…Petitioner

and

The Assistant Commissioner (ST), Sangareddy-II Circle, Nizamabad Division, H.No.4-8-85/10/B, Manjeera Pipe Line Road, Sanga Reddy, Sanga Reddy District, Telangana – 502001 and 2 others.

…Respondents

WRIT PETITION No.30481 of 2025
CNR No. HBHC010604202025

Between:
M/s.Invision

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad and 2 others.

…Respondents

WRIT PETITION No.30571 of 2025
CNR No. HBHC010606062025

Between:
M/s.Sri Durga Motors

…Petitioner

and

Assistant Commissioner (State Tax), Ferozguda,
Hyderabad Rural Division, Hyderabad and another

…Respondents

WRIT PETITION No.30843 of 2025
CNR No. HBHC010610742025

Between:
M/s.EDOC Life Sciences Private Limited

…Petitioner

and

Assistant Commissioner (ST), Vidyanagar Circle,
9th Mayurkushal Complex, Near Gunfoundry, Abids,
Hyderabad – 500 001 and another.

…Respondents

WRIT PETITION No.30846 of 2025
CNR No. HBHC010611452025

Between:
Shree Bhagwathi Timber Corporation

…Petitioner

and

The Assistant Commissioner (GST)(ST), Rajendranagar-II Circle,
Saroor Nagar Division, Telangana and 3 others

…Respondents

WRIT PETITION No.30847 of 2025
CNR No. HBHC010609262025

Between:
Pentagon Logistics Pvt Ltd

…Petitioner

and

The Appellate Joint Commissioner of State Tax, Secunderabad Division,
5th Floor, C.T.Complex, Nampally, Hyderabad and 3 others.

…Respondents

WRIT PETITION No.30928 of 2025
CNR No. HBHC010613102025

Between:
M/s.SA Industries

…Petitioner

and

Assistant Commissioner (ST), Hydernagar-III Circle,
Hyderabad Rural Division, and 2 others.

…Respondents

WRIT PETITION No.30935 of 2025
CNR No. HBHC010613162025

Between:
M/s.SA Industries

…Petitioner

and

Assistant Commissioner (ST), Hydernagar-III Circle,
Hyderabad Rural Division, and 2 others.

…Respondents

WRIT PETITION No.30948 of 2025
CNR No. HBHC010613212025

Between:
M/s.SA Industries

…Petitioner

and

Assistant Commissioner (ST), Hydernagar-III Circle,
Hyderabad Rural Division, and 2 others.

…Respondents

WRIT PETITION No.31032 of 2025
CNR No. HBHC010611412025

Between:
M/s.M.A.Iron Traders

…Petitioner

and

The Appellate Joint Commissioner (ST),
Secunderabad Division, Hyderabad and 2 others

…Respondents

WRIT PETITION No.31383 of 2025
CNR No. HBHC010622162025

Between:
M/s.Shanmugha Enterprises

…Petitioner

and

The Assistant Commissioner (ST), Jeedimetla-II Circle, Hyderabad Rural Division, 7th Floor, East Wing, Gaganvihar Building, Opp.Gandhi Bhavan, Nampally, Hyderabad – 500 001 and 4 others

…Respondents

WRIT PETITION No.31406 of 2025
CNR No. HBHC010622142025

Between:
M/s.Sangam Furnitures

…Petitioner

and

The Assistant Commissioner (ST), Vanasthalipuram-I Circle,
Saroornagar Division, North Wing, 7th Floor, Gaganvihar Complex,

Opp.Gandhi Bhavan, Nampally, Hyderabad – 500 001 and 4 others

…Respondents

WRIT PETITION No.31408 of 2025
CNR No. HBHC010622102025

Between:
M/s.Shanmugha Enterprises

…Petitioner

and

The Assistant Commissioner (ST), Jeedimetla-II Circle, Hyderabad Rural Division, 7th Floor, East Wing, Gaganvihar Building, Opp.Gandhi Bhavan, Nampally, Hyderabad – 500 001 and 4 others

…Respondents

WRIT PETITION No.31410 of 2025
CNR No. HBHC010622892025

Between:
M/s.Sangam Furnitures

…Petitioner

and

The Assistant Commissioner (ST), Vanasthalipuram-I Circle, Saroornagar Division, North Wing, 7th Floor, Gaganvihar Complex, Opp: Gandhibhavan, Nampally, Hyderabad – 500 001, and 4 others

…Respondents

WRIT PETITION No.31419 of 2025
CNR No. HBHC010622412025

Between:
M/s.Bhavana Earth Movers

…Petitioner

and

The Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division, Hyderabad and 2 others

…Respondents

WRIT PETITION No.31428 of 2025
CNR No. HBHC010620682025

Between:
M/s.Raj Industries

…Petitioner

and

The Assistant Commissioner, Nacharam-II Circle, Malkajgiri Division, 5th Floor, East Wing, 'Gagan Vihar Complex', Opp: Gandhi Bhavan, M.J.Road, Nampally, Hyderabad, Telangana – 500001 and 2 others

…Respondents

WRIT PETITION No.31432 of 2025
CNR No. HBHC010622652025

Between:
M/s.Sangam Furnitures

…Petitioner

and

The Assistant Commissioner (ST), Vanasthalipuram-I Circle,
Saroornagar Division, North Wing, 7th Floor, Gaganvihar Complex,
Opp:Gandhi Bhavan, Nampally, Hyderabad – 500 001 and 4 others

…Respondents

WRIT PETITION No.31504 of 2025
CNR No. HBHC010623962025

Between:
M/s.RTS Group of Construction

…Petitioner

and

The State of Telangana, Rep. by its Principal Secretary,
Commercial Taxes, Secretariat, Hyderabad and 2 others

…Respondents

WRIT PETITION No.31880 of 2025
CNR No. HBHC010622612025

Between:
M/s.Invilogic Software Private Limited

…Petitioner

and

The Assistant Commissioner (ST), Madhapur-II Circle, Madhapur Division,
4th Floor, Gagan Vihar Building, Opposite Gandhi Bhavan, Nampally,
Hyderabad – 500 001 and 3 others

…Respondents

WRIT PETITION No.31904 of 2025
CNR No. HBHC010622812025

Between:
M/s.Invilogic Software Private Limited

…Petitioner

and

The Assistant Commissioner (ST), Madhapur-II Circle, Madhapur Division,
4th Floor, Gagan Vihar Building, Opposite Gandhi Bhavan, Nampally,
Hyderabad – 500 001 and 3 others

…Respondents

WRIT PETITION No.31909 of 2025
CNR No. HBHC010622912025

Between:
M/s.Invilogic Software Private Limited

…Petitioner

and

The Assistant Commissioner (ST), Madhapur-II Circle, Madhapur Division,
4th Floor, Gagan Vihar Building, Opposite Gandhi Bhavan, Nampally,
Hyderabad – 500 001 and 3 others

…Respondents

WRIT PETITION No.31911 of 2025
CNR No. HBHC010622032025

Between:
M/s.Invilogic Software Private Limited

…Petitioner

and

The Assistant Commissioner (ST), Madhapur-II Circle, Madhapur Division, 4th Floor, Gagan Vihar Building, Opposite Gandhi Bhavan, Nampally, Hyderabad – 500 001 and 3 others

…Respondents

WRIT PETITION No.32387 of 2025
CNR No. HBHC010643022025

Between:

M/s.Syndy Pharma

…Petitioner

and

The Assistant Commissioner (ST), Nacharam 2 Circle, Malkajgiri Division, Nampally, Hyderabad and 2 others

…Respondents

WRIT PETITION No.32498 of 2025
CNR No. HBHC010644882025

Between:

Raghuram Reddy Paduru

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad and another

…Respondents

WRIT PETITION No.32535 of 2025
CNR No. HBHC010645052025

Between:

M/s.Jaireh Industries

…Petitioner

and

The Assistant Commissioner (ST), Keesara-I Circle, Saroor Nagar, Malkajgiri Division, Hyderabad and 2 others.

…Respondents

WRIT PETITION No.32660 of 2025
CNR No. HBHC010649082025

Between:

M/s Swastik Enterprises

…Petitioner

and

The State Tax Office, Warangal, Warangal Urban-1, O/o Assistant Commissioner (ST), Warangal, Telangana – 506002 and another

…Respondents

WRIT PETITION No.33099 of 2025
CNR No. HBHC010656352025

Between:
M/s.Rayalaseema Steels Re-Rolling Mills Private Limited

…Petitioner

and

Assistant Commissioner (ST), STU-2 Charminar,
Charminar Division, Hyderabad and 2 others

…Respondents

WRIT PETITION No.33147 of 2025
CNR No. HBHC010657702025

Between:
M/s.DRP-Gunaa Team Works

…Petitioner

and

Deputy Commissioner (ST)-5, Enforcement Wing-2, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad, Telangana and 2 others

…Respondents

WRIT PETITION No.33495 of 2025
CNR No. HBHC010664872025

Between:
Chinna Raj Gajapathi @ M/s.CR.Gajapathi

…Petitioner

and

The Commissioner of Commercial Taxes, Commercial Taxes Department,
Government of Telangana, Hyderabad and another

…Respondents

WRIT PETITION No.33749 of 2025
CNR No. HBHC010669832025

Between:
Nihar Constructions

…Petitioner

and

The Assistant Commissioner of State Tax, Mehdipatnam 1 Circle,
Charminar Division, Gaganvihar Building, MJ Road, Nampally,
Hyderabad, Telangana – 500 001 and 3 others

…Respondents

WRIT PETITION No.33768 of 2025
CNR No. HBHC010669272025

Between:
M/s.Venkataramana Lorry Transport and Transport Contractor

…Petitioner

and

The State of Telangana, rep. by its Principal Secretary, Commercial Taxes,
Secretariat, Hyderabad and 2 others.

…Respondents

WRIT PETITION No.34129 of 2025
CNR No. HBHC010678622025

Between:
M/s.Technochem Engineering Corporation

…Petitioner

and

The Assistant Commissioner (ST), Hyderabad Rural DC Office, Hyderabad Rural Division, Hyderabad, Telangana and 2 others

…Respondents

WRIT PETITION No.34134 of 2025
CNR No. HBHC010677692025

Between:
M/s.Sree Techno Packages

…Petitioner

and

The Assistant/Deputy Commissioner (ST), Hyderabad Rural Division, IDA Gandhinagar Circle, 2nd Floor, North Wing, Gaganvihar Building, Opp.Gandhi Bhavan, Nampally, Hyderabad -500 001 and 4 others

…Respondents

COMMON ORDER

(PER THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH)

These writ petitions have been referred to the Full Bench by order dated 12.06.2026 passed by the learned Division Bench of this Court for an authoritative pronouncement in view of the decision in **Bigleap Technologies and Solutions Private Limited vs. State of Telangana**[1] on the issue of unsigned orders/show cause notices. In view of the fact that involves a substantial and novel question of law and also statutory interpretation that has far reaching systemic consequences, it requires to be heard by a larger forum.

[1] [2025] 142 GSTR 608 (Telangana)

2. The issue which needs to be answered is whether the impugned documents such as show cause notices or adjudication orders are unsigned documents within the meaning of the Central Goods and Services Tax Act, 2017 (for brevity, 'CGST Act')/Telangana Goods and Services Tax Act, 2017 (for brevity, 'TGST Act')/Integrated Goods and Services Tax Act, 2017 (for brevity, 'IGST Act') read with the Information Technology Act, 2000 (for brevity, the IT Act), and as such, are nullity in the eye of law.

3. Learned counsel for the parties have made extensive arguments during the proceedings on this reference. They have also referred to the provisions of the CGST Act and the Central Goods and Services Tax Rules, 2017 (for brevity, 'CGST Rules') which are in pari materia with the provisions of the TGST Act and the Telangana Goods and Services Tax Rules, 2017, which are relevant for understanding the present legal issue. They have also referred to the provisions of the Information Technology Act, 2000 as amended and the Information Technology (Certifying Authorities) Rules, 2000 and the Digital Signature (End Entity) Rules, 2015 in support of their submissions. Learned counsel for both the parties have relied upon a number of judgments to buttress their submissions.

4. Sri Karan Talwar, learned counsel for the petitioner in W.P.No.20653 of 2025, advanced extensive arguments, leading this batch of writ petitions on behalf of all the petitioners. Sri A.V.A.Siva

Kartikeya, Nodal Counsel; Sri Muktinutalapati Ramachandra Murthy, Sri P.Venkat Prasad, Sri M.Naga Deepak, Sri K.P.Amarnath Reddy, Ms. Y.Siri Reddy, Sri Goondla Venkateswarlu, Sri P.Srikanth Rao, Sri Shaik Jeelani Basha, Sri V.Aneesh, Sri G.R.S.Akhileswar and Sri V.Veeresham, learned counsel for the petitioners, have made additional points in their respective writ petitions.

5. Sri A.Sudarshan Reddy, learned Advocate General assisted by Sri Swaroop Oorilla, learned Special Government Pleader and Sri K.Sai Akarsh, learned Assistant Government Pleader for the State Tax has made extensive submissions on behalf of the State.

Sri B.Narasimha Sharma, learned Additional Solicitor General of India has made submissions on behalf of the Goods and Services Tax Network (GSTN).

Sri Dominic Fernandes, learned Senior Standing Counsel for the Central Board of Indirect Taxes and Customs (CBIC), assisted by Ms. B.N.Pravalika Goud, Ms. T.Shivani Reddy and Sri B.Praneeth made submissions on behalf of the GSTN.

6. GST Network, which was impleaded as a party at the instance of the Court when the proceedings were pending before the learned Division Bench, has filed counter affidavit and the additional counter affidavit to bring on record their stand on the working of the GST Network.

7. Sri Y.Anil Kumar, Joint Commissioner, State Tax Department and Sri Pintulal Choudhary, Chartered Accountant, State Tax Department have demonstrated the working of the GSTN System before the learned Division Bench.

8. Sri Harsh Agarwal, Vice President, Architecture, GSTN, has made live demonstration to explain the working of the GST system and the manner and procedure by which the notices/orders under Chapter XVIII – demands and recovery of the CGST Rules are electronically authenticated and uploaded on the common portal. Sri Rajeev J.Tripathi, Vice President, Legal, GSTN also appeared in virtual mode.

9. The submissions made by learned counsel for both parties are being referred to hereinafter.

Submissions of the learned counsel for the petitioners:

A. The impugned show cause notice and assessment order being unsigned are non est in law and thereby liable to be set aside:

10. Sri Karan Talwar, learned counsel for the petitioner in W.P.No.20653 of 2025, has led the arguments on behalf of the petitioners in this reference. He has questioned the reference made to the Full Bench by the order dated 12.06.2026 passed by the Division Bench of this Court. It has been submitted that the referral order does not show reasons for making this reference to the Full Bench. It does

not specifically point to any divergent opinion of Coordinate Benches necessitating a reference to the Full Bench. Secondly, in view of the judgment rendered by the Coordinate Bench of this Court in **Bigleap Technologies** (supra), there was no need to refer the matter to the Full Bench. He has drawn the attention of this court to the discussion made at paras 25 to 49 in the judgment of **Bigleap Technologies** (supra).

11. On the merits of the case, he has made the following submissions:

- The impugned show cause notices and orders are invalid as the actual body of the notices/orders attached to Form GST DRC-01 and DRC-07 do not contain any physical or digital signature. Absence of signature renders such notices/orders non-est in the eye of law.

- That the issue stands settled by the Division Bench judgments of the Telangana High Court in **M/s. Bigleap Technologies** (supra) and **M/s. Silver Oak Villas LLP vs. Assistant Commissioner (ST)**[2], wherein it was held that unsigned notices/orders are legally unsustainable. That the Department can always initiate fresh

[2] [2025] 137 GSTR 620 (Telangana)

proceedings by issuing duly signed notices/orders. Therefore, no prejudice would be caused to the Revenue.

- That authentication by signature is a mandatory legal requirement and cannot be treated as an "impossible act". The Department's reliance on the decision in **Binani Zinc Limited vs. Kerala State Electricity Board**[3] (para 35) is stated to be misplaced because signing a notice/order is a simple statutory requirement which the authorities are duty bound to comply with.

- That the respondents have not argued that the judgment in **M/s. Bigleap Technologies** (supra) is per incuriam or sub silentio. Since no appeal/review has been filed against **M/s. Silver Oak Villas LLP** (supra) and no stay has been granted in the SLP against **M/s. Bigleap Technologies** (supra), the said judgments continue to bind the authorities and must be followed.

- The State GST Authorities contend that Rule 26(3) of the CGST Rules applies only to registration matters under Chapter III. Therefore, signatures are not mandatory for assessment notices/orders. The petitioners submit that this contention was specifically rejected in **M/s. Bigleap Technologies** (supra), which

[3] (2009) 11 SCC 244

held that unsigned notices/orders are invalid independently of Rule 26(3) of the CGST Rules.

- The respondents further argued that the notices/orders are authenticated because they are uploaded through the GST portal using officer login credentials embedded with digital signatures. The petitioners submit that this argument has also been rejected in

  M/s. Bigleap Technologies (supra). That the GSTN Advisory itself recognizes digital signature affixation as an additional mandatory requirement.

- Mere login through a DSC-enabled portal does not amount to legal authentication. No statutory provision, notification, or Standard Operating Procedure (SoP) has been produced to establish that embedded login credentials are equivalent to affixing a digital signature on the actual document.

- The petitioners rely upon Sections 3, 3A and 5 of the Information Technology Act, 2000 and Rules 4 and 5 of the Information Technology (Certifying Authorities) Rules, 2000 (hereinafter referred to as 'the Certifying Authorities Rules') to contend that a valid digital signature must be affixed to the electronic record

itself so that its authenticity and integrity can be independently verified.

- Even by using methods prescribed under Second Schedule, authentication by means of digital signature shall comply with Rules 3 to 12 of the Digital Signature (End Entity) Rules, 2015, (hereinafter referred to as 'the End Entity Rules') insofar they relate to creation, storage and verification of digital signature.

- That under the statutory scheme governing digital signatures, the electronic record must carry the digital signature along with the Digital Signature Certificate and details such as date and time of signing. Without such affixation, the assessee cannot verify whether the document was genuinely signed or altered subsequently.

- Reliance is also placed on Rule 4(4) of the End Entity Rules, which mandates that contextual information like date and time must form part of the digital signature. Hence, absence of visible signature and timestamp violates the statutory framework governing electronic authentication.

- That the contention that authenticity can be verified by utilizing RFN is without any statutory basis to deem it to be form of

authentication. Further, even upon feeding RFN details, it does not show up the name and designation of the officer or the time at which the login was done, or any details at all with reference to affixation of digital signature.

- The petitioners further rely on Section 73 of the Bharatiya Sakshya Adhiniyam, 2023 to contend that verification of a digital signature is possible only when the signature is actually affixed to the electronic record.

- That GSTN itself admitted in its counter affidavit that the functionality for affixing DSC on notices/orders was introduced only subsequently and rolled out for adjudicating authorities on 17.01.2025. Therefore, notices/orders issued prior thereto without signatures are liable to be set aside. GSTN has also admitted that affixation of PAN-based DSC on all notices/orders is mandatory. According to the petitioners, this admission itself disproves the State GST Authorities contention that mere portal login is sufficient authentication.

- That the plea of "technical glitches" is vague and unsupported by any technical reports or documentation. It is argued that the authorities were aware of the requirement and could have either upgraded their software or physically signed the notices/orders.

- That in several cases the authorities had in fact issued physically signed or digitally signed notices/orders. Hence, the selective absence of signatures in other cases remains unexplained and arbitrary.

- That continued issuance of unsigned notices/orders even after the judgment dated 14.03.2024 in **M/s. Silver Oak Villas LLP** (supra) amounts to violation of judicial discipline and deliberate disregard of binding precedent.

- The contention that authenticity can be verified through RFN is also challenged on the ground that RFN has no statutory recognition as a mode of authentication and does not disclose the officer's identity, designation or time of signing.

- The petitioners distinguish the Delhi High Court judgment in **M/s. Swarn Cosmetics (India) vs. Union of India and Others**[4] by contending that it did not consider the binding provisions of the Information Technology Act or earlier High Court judgments dealing with unsigned notices/orders.

- That the impugned notices and orders are liable to be set aside. It is submitted that there is no loss or prejudice to the Revenue

[4] WP (C) No.16532 of 2025, CM Appl.67713/2025 & CM Appl.67714/2025, dated 31.10.2025

since they are given liberty to carry out the assessment once again in issuing the show cause notice and orders.

- In view of the judgments of the Supreme Court in **M/s. M.M. Rubber and Company Limited vs. The Deputy Director**[5] and **Kilasho Devi Burman vs. Commissioner of Income Tax, W.B**[6], such notices/orders issued without signatures are held to be invalid, the same will not get immunity in the teeth of sub-sections (1) and (2) of Section 160 of the CGST Act.

- That unsigned notices/orders are not valid notices/orders as it is well settled that in such a situation the conditions precedent to the exercise of jurisdiction have not been satisfied.

(a) An assessee cannot be expected to comply with show cause notice/order, as it is not authenticated by way of a signature. The signature column was left blank. The assessee does not know whether it is genuine or not since the law as also the practice is that signature must be there on the communication;

(b) The signature shows it is the jurisdictional officer and not some other officer, who has issued/passed the notice/order;

[5] 1992 Supp 1 SCC 471
[6] (1996) 7 SCC 613

(c) Affixation of signature is an indicia that the proper officer has applied his/her mind to the show cause notice/order.

(d) The date on which the signature is affixed also shows whether the notice/order is passed within the limitation period or not.

(e) Till notice/order is signed, it can be withdrawn by the proper officer. If a reply is given to an unsigned show cause notice, the departmental officer can withdraw the show cause notice, saying it is unsigned.

B. DRC-01 and DRC-07 are not mere summaries and must also be signed:

- The issue that DRC-01 and DRC-07 are not mere summaries and must also be signed is concluded in favour of the assessees in **Bigleap Technologies** (supra). Rule 142 (1) and (5) of CGST Rules mandates that a summary in Form DRC-01/DRC-07 must accompany the notice/order. The said Form itself mandates a signature column. Hence, the submission of the respondents that there is no mandate for signature in the Act/Rules is incorrect. When a signature is not required in Forms, such as Form GST DRC-01B etc., the intention of the law makers is clearly

spelt out therein, apart from not having an earmarked column for the signature. It is further submitted that Rule 142(5) of the CGST Act provides that the DRC-07 must "specify the amount of tax, interest and penalty". The order and the DRC-07 constitute an integrated whole, since it is the DRC-07, that is mandated to quantify the exact amount of tax, interest and penalty payable. It is submitted that DRC-07 forms the basis for creation of liability in the Electronic Liability Ledger under Section 49(7). It is only after a demand is reflected in the Electronic Liability Ledger that the payments made can be appropriated towards demand raised. Further, all appeals filed on the GST portal require mentioning of the DRC-07 reference number. Appropriation of pre-deposit towards appeals can also be done only once the DRC-07 is properly generated. He relied on Rule 142(5) to show the necessity of DRC-07 in the context of creation and payment of liabilities as also filing of appeals.

- That 31st Agenda of the GST Council, dated 22.12.2018, describes how DRC-07 is issued for interest liability. Relevant paragraph is extracted as under:

12. Amendment to sub-rule (5) of Rule 142

12.1 While self-assessed tax is posted in the Liability Register on filing of return, interest liability which has not been declared in the return or paid by the registered person is not posted to the ledger. Whereas, sub-

> section (12) of Section 75 of the CGST Act provides for recovery of interest due on the unpaid self-assessed tax, if any. Further, in cases where the taxpayer makes payment of due tax and interest as per an adjudication order, further interest is also liable to be paid for the period from the date of order till the date of actual payment. In order to post the interest liability in the Liability Register, an order is required to be issued.

- 53rd GSTC Agenda, dated 22.06.2024, describes process flow after order is passed and DRC-07 is uploaded. The relevant current mechanism/process flow is as below:

> (i) when an adjudication order or an appeal is issued and a summary is uploaded in the system vide FORM GST DRC-07 or FORM GST APL-04, as the case may be, demand is created and a debit entry is posted in the Electronic Liability Ledger Part II (ELL-II) of the taxpayer.

- Dispensing with the requirement of signature would make the prescription in the DRC-07 otiose. It computes the liability for an assessee, and unless authenticated, no party can be expected to rely on it.

C. Service of Notice/Order on portal:

- That the impugned notices/orders have only been uploaded on the GST common portal and have not been served in any other mode. The contention of the respondents that uploading on the portal constitutes sufficient service is incorrect. There is no statutory provision obligating assessees to continuously verify

several links on the common portal to ascertain if there are any notices/orders/communications.

- That the phrase "tendered" cannot at all apply to making available on the portal", since the phrase has a definite connotation in law of offering personally to an addressee whether the addressee accepts or rejects. It is also submitted that "giving" and "tendering" have been used interchangeably in Section 169(1)(a) of the CGST Act.

- That the decision of the Madras High Court in **Pandidorai Sethupathi Raja vs. Superintendent of Central Tax**[7] relied on by the respondent State GST Authorities, wherein it is held that uploading on the GST portal amounts to tendering in terms of Section 169(2) of the CGST Act is per incuriam for not considering the decisions of the Hon'ble Supreme Court on the meaning of the word 'tendering' in the context of service.

- That the position becomes even more clear when contrasted with Section 153 of the Customs Act, 1962, where in Section 153(2), it provides that the date of uploading would be deemed to be the date of service.

[7] (2022) 1 Centax 289

- As the notices/orders uploaded online would be online communications, they would constitute “electronic record(s)” and in this regard Section 13(2) of the IT Act would be relevant.

- That determination of the time of receipt of an electronic record is important. Sub-section (2) lays down the condition for the time of receipt of an electronic record for (a) a designated computer resource and (b) a non-designated computer resource.

- Clause (a) of the aforesaid sub-section (2) states a situation where the addressee has already designated a computer resource for the purpose of receiving electronic records, the receipt occurs at the time when the electronic record enters the designated computer resource. When the originator sends the electronic record to a non-designated computer resource, receipt occurs at the time when the electronic record is retrieved by the addressee. It presumes that the originator has a prior knowledge of the addressee’s designated computer system.

- The respondents (State GST) rely on the Single Bench decision in **Poomika Infra Developers vs. State Tax Officer**[8] for the proposition that because an assessee has been provided a username and password on the common portal, the common

[8] (2025) 29 Centax 394 (Mad)

portal would constitute a “designated computer resource” for the taxable person as well. It was therefore held that the date on which the order is uploaded in the portal, is the date the communication is received in terms of Section 13(2)(i) of the IT Act. The common portal has been treated as a designated computer resource for Department as well as taxable person inasmuch as the taxable person is given an unique login ID and password to enable them to have access to the portal. He has further submitted that the Hon’ble High Court has not considered the dictionary/lexical meaning of the word “designated” or the background material behind Section 13(2) of the IT Act. The interpretation taken is contrary to the plain meaning of Section 13(2) of the IT Act.

- That it can be seen from the Preamble to the IT Act that it is based on the UNCITRAL Model Law on Electronic Commerce.

- That Section 13(2) of the IT Act is based on Article 15 of the said UN Model Law on Electronic Commerce. The only difference between Section 13(2) and Article 15(2) is that the latter refers to ‘information system’ as opposed to a ‘computer resource’.

- Learned counsel has placed reliance on Section 144B of the Income Tax Act and submitted that no such parallel provisions

have been enacted in CGST Act or the CGST Rules. It is submitted that the period of limitation would therefore commence only when the notices/orders were actually retrieved from the GST Portal as opposed to the date of upload.

- In order to substantiate his submission on the point that making a document available on common portal does not amount to tendering of the document, learned counsel has referred to the decision of the Division Bench of the Allahabad High Court in **M/s. Bambino Agro Industries Limited vs. State of Uttar Pradesh[9],** wherein the provisions of Section 13(2) of the Information Technology Act have been dealt with at paras 92 to 96, 103 and 104.

D. There is no delay in approaching this Hon'ble Court and the decision in Assistant Commissioner (CT), LTU, Kakinada vs. Glaxo Smith Kline Consumer Health Care Limited [(2020) 19 SCC 681] is not a bar to the relied prayed for:

- That the impugned notices/orders were only uploaded on the GST Portal. No other mode of service was adopted. In some cases, the petitioners having come to know about the uploading

[9] [2025] 181 taxmann.com 888 : 2025 (12) TMI 1598 – Allahabad High Court

from other sources have approached this Hon'ble Court directly. In some other cases, the petitioners have approached the appellate authority first, who has rejected the first appeal on the ground of delay and have thereafter approached this Hon'ble Court. However, the petitioners challenged the impugned show cause notices/orders since they are unsigned and non est vitiating the entire proceedings as without jurisdiction. The principle of merger does not apply since the first appellate order is not on merits and was never admitted and rejected merely on the ground of delay. Thus, the delay can be condoned. In any event, a writ of certiorari can be issued against the impugned notices/orders even if the appellate remedy were not exercised, where there is violation of principles of natural justice or the order is without jurisdiction.

- That a notice has been straightaway issued without first following the procedure under Section 61 of the CGST Act and Rule 99 of the CGST Rules involving issuance of Form ASMT-10 notice. This submission is not made where there was independent material, based on information obtained or audit/investigation done by the department officials, prior to

issuance of a show cause notice under Section 73/74 of the CGST Act.

- He has placed reliance on the decision of the Rajasthan High Court in **Goverdhandham Estate Private Limited vs. Union of India**[10] (paras 23 to 25), wherein it was held that the jurisdiction under Section 73 could be invoked only after complying with the mandate of Section 61 and not otherwise.

- That the mandatory procedure under Rule 142(1) of the CGST Act has not been followed and Sl.No.6(i) of the Notification No.79/2020-CT, dated 15.10.2020 is liable to be struck down as unconstitutional. In support of his submission, he has placed reliance on the Division Bench Judgment of this Court in **New Morning Star Travels vs. Deputy Commissioner**[11] (paras 15 to 17).

12. Sri Karan Talwar, learned counsel for the petitioner in W.P.No.20653 of 2025 has submitted that the vires of Notification No.79/2020 making the issuance of Form DRC-01A has also been challenged as unconstitutional. He has made elaborate submissions on the aforesaid points and prayed that if these arguments fail, this Court

[10] 2024 (1) TMI 1434 – Rajasthan High Court : 2025 (95) G.S.T.L. 264 (Raj)
[11] (2023) 12 Centax 198 (AP)

may balance the equities by remanding the matters to the proper officer on suitable terms as may be deemed fit and proper by this Court.

13. Sri Muktinutalapati Ramachandra Murthy, learned counsel for the petitioner in W.P.No.26822 of 2025, apart from the above submissions has pointed out that the impugned order does not quote the Document Identification Number (DIN). He has referred to the circulars dated 23.12.2019 and 05.11.2019 (P1 and P2) issued by CBIC and the circular dated 04.11.2019 (P3) issued by the Government of Telangana which adopts the circulars of CBIC for the purpose of implementation of the TGST Act. According to the petitioner, the circulars are binding on the Revenue as per Section 168 of the CGST Act. If the document or order does not contain a DIN, it cannot be relied upon. He submits that the CBIC issued a circular on 09.06.2025 only wherein it has been stated that wherever RFN is shown on the document available on the common portal, DIN is not required. However, the circular could operate prospectively. Therefore, the orders issued prior to that ought to have reflected the DIN without which it cannot be relied upon.

14. Learned counsel Sri P.Venkat Prasad appearing for the petitioner in W.P.No.22326 of 2025 and other connected cases, submitted a brief

note by referring to the counter affidavit earlier filed by the Commissioner of Central Taxes and Customs, Central Excise & Service Tax, Medchal GST Commissionerate, Hyderabad in W.P.No.21072 of 2024, and the latter counter affidavit filed by the Deputy Commissioner of Central Taxes and Customs, Central Excise & Service Tax, Medchal GST Commissionerate, Hyderabad in W.P.No.10295 of 2025. He submits that the averments advanced by the GSTN in its counter affidavit are manifestly inconsistent with the earlier statements made in the prior counter affidavit. Such contradictory pleadings materially impair the credibility of the respondents' case and render the GSTN's present contentions inherently unreliable. It does not lie on the part of the Revenue to take a contrary stand in the present batch of cases against the judgment rendered in **Bigleap Technologies** (supra) on the same issue of unsigned show cause notices/orders. He refers to **Birla Corporation Limited vs. Commissioner of Central Excise**[12] and **Commissioner of Central Excise, Hyderabad vs. Novapan Industries Limited**[13]. He has referred to the facts of W.P.No.22326 of 2025 and made twofold submissions. One, that the procedure prescribed under Section 65 of the CGST Act has not been followed before initiating proceedings under Section 73/74 of the CGST Act. He refers to **Adani**

[12] 2005 (186) E.L.T. 266 (S.C.)
[13] 2007 (209) E.L.T. 161 (S.C.)

Power Limited vs. Union of India[14] (paras 23 to 25). Secondly, he has placed reliance upon Circular No.31/05/2018-GST dated 09.02.2018 which requires a designated officer only to initiate proceedings above the value of Rs.2.00 crores i.e., Additional Commissioner or Joint Commissioner of Central Excise, since the Government of Telangana has followed the circular of the CBIC as per its own circular dated 04.11.2019. The impugned proceedings would be hit by lack of jurisdiction on the part of the proper officer.

15. Sri M.Naga Deepak, learned counsel for the petitioner in W.P.No.26393 of 2024 and other connected cases, has submitted additional written submissions. He has, inter alia, made the following points. That reference of this matter to the Full Bench was neither necessary nor proper in the eye of law (see **Suo Motu vs. Gujarat High Court Advocates Association**[15] (paras 9 and 10)). He submits that the counter affidavit of the GSTN which refers to the backend JSON file system which cannot be a substitute to furnish a digitally signed document to the taxpayer. According to him, in certain instances such as in DRC-07, dated 16.06.2025, the respondents have admitted that the document was uploaded by the clerk which amounts to not only misuse of the authority of the officer, but reflects the infirmity in the

[14] (2026) 38 Centax 90 (S.C.)
[15] AIR 2015 Gujarat 1

working of the GSTN system. He relies upon **Keshav Mills Company Limited vs. CIT**[16]. Learned counsel also submits that the Department having acquiesced with the decision rendered in **Bigleap Technologies** (supra) cannot be allowed to take a contrary stand in the present batch of cases.

16. Learned counsel Sri K.P.Amarnath Reddy, appearing for the petitioner in W.P.No.19170 of 2025 has submitted that the Assistant Commissioner in some cases has issued multiple notices without application of mind simply upon the forwarding of the e-mail by the Commercial Taxes Commissioner and Joint Commissioner and further to the Assistant Commissioner of the format prepared by the Indian Institute of Technology – Madras. However, this assertion is not borne from the record.

17. Learned counsel Ms.Y.Siri Reddy, learned counsel for the petitioners in W.P.No.20397 of 2025 and other connected cases, has taken a plea that the show cause notice was not properly served, as it was uploaded on the additional notices tab. She relied upon a decision in **M/s.Ramanattu Motor Corporation vs. State of Kerala**[17], where such order uploaded in the additional notices tab was set aside and the matter was remanded. According to the learned counsel, all these

[16] AIR 1965 SC 1636
[17] 2025 (2) TMI 1091 – Kerala High Court : (2025) 28 Centax 232 (Ker)

matters relate to mostly the tax period 2017-18 to 2020-21 and are related to small time taxpayers who do not have the proper device or support of a qualified Chartered Accountant to carry out the compliances required under the GST regime insofar as the filing of returns or even in adjudication proceedings are concerned.

18. Learned counsel Sri Goondla Venkateswarlu appearing for the petitioner in W.P.No.22806 of 2025 and connected cases has reiterated the submissions made by the other counsels on the points of unsigned and lack of effective service of notice. He further submitted that under Section 81 of the Information Technology Act, there is no overriding effect of the provisions of the Information Technology Act over the provisions of the CGST Act. None of the documents in the writ petitions reflect digital signature. He has also adopted the submissions of learned counsel Sri Karan Talwar on the application of the relevant rules in the manner prescribed which have not been followed by the GSTN. As such the documents not containing the digital signature cannot be treated as valid documents for the purposes of levying the demand upon the petitioners. He has also taken the plea of absence of DIN in these documents in violation of the circular dated 04.11.2019 issued by the Government of Telangana. According to him, the earlier decisions rendered without noticing these circulars need to be revisited.

Additionally, it is submitted that in W.P.No.24349 of 2025, the penalty under Section 122 of the CGST Act has not been imposed by a proper officer as per the circular dated 27.10.2025 issued by the CBIC. Moreover, proper time has not been given to respond to the show cause notice.

19. Based on these submissions, learned counsel for the petitioners have prayed that the reference may be answered in favour of the legal position upheld by this Court in the case of **Bigleap Technologies** (supra) on the question of unsigned documents i.e., show cause notices or orders. This Full Bench may be pleased not to hold otherwise.

Submissions of Sri A.Sudarshan Reddy, the learned Advocate General for the State:

20. Sri A.Sudarshan Reddy, learned Advocate General appearing for the State, has, inter alia, made the following submissions:

- A reading of the several provisions of the CGST Act in conjunction to the Information Technology Act would show that digital signature is not required on the documents such as show cause notice or adjudication orders covered under Chapter XVIII of CGST Rules.

- Section 2(26) of the CGST Act defines 'common portal'. The Central Government, under Section 146 of the CGST Act, may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns etc., and for carrying out such other functions and for such purposes as may be prescribed.

- He has also referred to the definition of 'document' in Section 2(41), the 'proper officer' under Section 2(91) and such other definition clauses.

- That in none of the pleadings, the petitioners have made any allegation that the proper officer has not issued the show cause notices/orders. Therefore, in the absence of pleadings, such a plea should not be entertained in the eye of law. For example, in W.P.No.20397 of 2025, the name and designation of the proper officer is reflected both in the show cause notice issued under Section 73 and also in the order-in-original. He submits that the petitioners have not shown any prejudice on this count as all the show cause notices/orders referred to the RFN or reference number and name and designation of the officers. All these documents have been downloaded from the common portal.

- The contention of some of the writ petitioners on non-application of mind by issuing multiple notices/orders and uploading on the same day is a ground which can be taken in an appeal.

- That Section 25 of Chapter VI of the CGST Act provides the procedure for registration. In contrast, the issuance of show cause notices and orders in an adjudication proceedings are carried out in Chapter XVIII of the CGST Rules which use the expression 'electronically' uploaded through the common portal.

- The Legislature has conceived of communication of the show cause notices/orders in the adjudication proceedings governed under Chapter XVIII of the CGST Rules electronically through the common portal.

- That the reliance placed upon the Forms on the part of the petitioners where the expression 'signature' is used in connection with the Forms prescribed under Chapter XVIII of the CGST Rules could not amount to supplanting the Rules, as Forms are only subservient to Rules. He relies upon **Vasudev**

Ramchandra Shelat vs. Pranlal Jayanand Thakar[18] and **CIT vs. Apar Industries Limited**[19] for this proposition.

- He has adverted to the next contention of the petitioners that the documents such as show cause notices/orders have not been properly served on the writ petitioners. In this regard he has referred to Section 169(1) of the CGST Act and submitted that making these documents available on the common portal amounts to service. Apart from that, e-mail and text message is sent to the taxpayer when the document is uploaded on the common portal.

- Learned Advocate General has referred to Sections 2(g), 2(p), 2q, 2(ta), 2(zg), 3, 3A, 34 and 35 of the IT Act. He has placed strong reliance on the decision of the Division Bench of Gujarat High Court rendered in **Radhe Enterprise vs. Assistant Commissioner of State Tax, Unit 67**[20] on the plea of unsigned wherein several decisions rendered by different courts have been referred to including that of this Telangana High Court. The Division Bench has discarded the plea raised by the petitioners that the documents were unsigned. He has also referred to the decision in **M/s.**

[18] (1975) 45 Comp Cas 43
[19] 2010 SCC OnLine Bom 516
[20] R/Special Leave Application No.2699 of 2025, dated 20.06.2025

Vishwa Enterprise vs. State of Gujarat[21] (paras 7 and 8) and **M/s. Swarn Cosmetics (India)** (supra) (paras 4, 7, 10 and 11). Relevant paragraphs of **M/s. Swarn Cosmetics (India)** (supra) are as under:

> "10. Further, upon direction of the Court, Mr. Sumit K. Batra, ld. Counsel for the Department has handed over a short note, explaining the process followed by the proper officers while issuing any order or show cause notice. The said process, as explained on behalf of the Department is as follows:
>
> i. All orders and notices issued by tax authorities are uploaded electronically to the common portal and authenticated using a Digital Key/Signature which contains the credentials of the proper officer including his name, designation and jurisdiction.
>
> ii. As per the mandate of Rule 26(3) of the CGST Rules, 2017, all notices, certificates, and orders are to be issued electronically. Such service of notices, certificates and orders is made available to the taxpayer by uploading the same on the GST portal.
>
> iii. A proper officer can log in to the GST portal by using his/her Digital Key/Signature followed by a system generated OTP which is sent by the GST portal to the registered mobile number of the proper officer.
>
> iv. It is only after such authentication that the proper officer permits the system to generate the document (e.g., Show Cause Notices in FORM GST DRC-01, Orders in FORM GST DRC-07) and the same is stored with the proper officer's digital signature in the system.
>
> Hence, the note filed on behalf of the Department clearly states that even though the PDF documents downloaded from the GST portal may not show a physical signature impression, but it is generated only after a thorough authentication of the proper officer.
>
> 11. Thus, this Court is of the view that the argument raised by the Petitioner with respect to the impugned order and SCN being unsigned

[21] R/Special Civil Application No.8125 of 2024, dated 20.03.2025

> is untenable. Thus, insofar as the issue of signatures on the impugned order and impugned SCN is concerned, since the SCNs and orders are now uploaded through the GST portal only through the digital key of the concerned officer, as also because the orders and SCNs bear the name of the officer and the designation of the officer, the authenticity and genuinity of the order cannot be disputed, unless there is a misuse of the digital key."

- Learned Advocate General has questioned the stand of the petitioners while referring to proceedings where the proper officer has dropped the demand. The orders-in-original there also only refer to the name, designation and the digital signature of the proper officer. Those orders have not been questioned by the petitioners on the plea of unsigned.

- He has questioned the maintainability of the writ petitions in the light of the ratio rendered in **Glaxo Smith Kline Consumer Health Care Limited** (supra) (paras 14, 18, 19, 22, 23), **Laxmi Construction vs. State Tax Officer, CT & GST, Circle, Barbil**[22] (paras 6 and 9) and **Poomika Infra Developers** (supra) (para 5.1 to 5.10) on the same issue wherein the principle i.e., dura lex sed lex rendered in **Raghunath Rai Bareja vs. Punjab National Bank**[23] also has been relied upon.

[22] (2024) 18 Centax 490 (Ori.)
[23] (2007) 2 SCC 230

- That a purposive interpretation has to be accorded to the provisions of the CGST Act to make it workable.

- According to him, the petitioners have not been able to show any prejudice on the count of the documents being allegedly unsigned for this Court to entertain the plea.

- He, therefore, submits that this Court may authoritatively lay down the correct position in law, as there have been conflicting judgments on the question of unsigned by different smaller Benches of the jurisdictional High Courts.

Live demonstration by GSTN:

- On the directions of this Court, a live demonstration of the working of the GST Network has been made by Sri Harsh Agarwal, Vice President, Architecture, GSTN. He has also referred to the stand of the GSTN contained in its additional counter affidavit filed on 25.02.2026 on the working of GST Network. Sri Harsh Agarwal during the course of the demonstration of the GST Network common portal submitted that the process of issuance of notices and orders by the proper officer is undertaken only after the

proper officer gets onboarded on the system by using Digital Signature Certificate issued by the certifying authority. The use of Digital Signature Certificate ensures integrity and authenticity of the document by use of public and private key. It creates a hash function by the method of asymmetric cryptography which is tamper proof and immutable. The proper officer applies his digital signature using the hash value by his private key and thereby issues the show cause notices/orders in accordance with the provisions of Sections 3A and 13 of the Information Technology Act. He has also referred to Section 119 of the Bharatiya Sakshya Adhiniyam, 2023, to submit that there is a presumption of regularity of the official acts done by the proper officer while issuing notices/orders through the common portal.

Submissions of Sri B.Narasimha Sharma, learned Additional Solicitor General of India, appearing for GSTN:

21. Sri B.Narasimha Sharma, learned Additional Solicitor General of India, appearing for GSTN, supported the working of the GST regime through the common portal operated by GSTN. He, inter alia, submitted as under:

- That the notices/orders are under Section 73/74 of the CGST Act are served in the prescribed form by making it available on the common portal in terms of Section 169(1)(d) of the CGST Act.

- The issue involved in the present batch of matters before the Full Bench of this Court is not whether the document is signed or not, it is that the notice/order does not show the signature in physical form.

- That Rule 26(3) of the CGST Rules also prescribes issuance of document electronically with digital signature or through e-signature or verified by any other mode of sign or verification as notified by the board. It relates to Chapter III-Registration and not Chapter XVIII of the CGST Rules.

- The decision in **M/s. Silver Oak Villas LLP** (supra) relies upon Rule 26(3) of the CGST Rules, which is in relation to Chapter III under the heading 'Registration', whereas the decision in **Bigleap Technologies** (supra) does not approve of the view taken in **M/s. Silver Oak Villas LLP** (supra) on the application of Rule 26(3) of the CGST Rules to the issuance of show cause notices/orders under Chapter XVIII – Demands and Recovery in an adjudication proceedings.

- As per the definition clause of the Information Technology Act, the digital signature is included in the electronic signature. The word 'electronically' is used in the Information Technology Act in Section 2(p) and 2(ta). The GST Network complies with the requirement of Sections 3 and 3A read with the Second Schedule of the Information Technology Act in the matter of authentication of electronic records for affixation of digital signature.

- That there is a legal presumption of regularity of official acts or the judicial proceedings under Section 114(e) of the Indian Evidence Act, 1872 or Section 119(e) of the Bharatiya Sakshya Adhiniyam, 2023. Moreover, no prejudice has been caused to the taxpayer who can avail the remedies provided under the statute. Therefore, a purposive construction has to be applied to the CGST Act in conjunction with the provisions of the Information Technology Act while dealing with this challenge.

- He has referred to the decision in **M/s. Sahithi Marketers vs. the Superintendent of Central Tax, Karimnagar (Urban) Range**[24], wherein this court held that even if DRC-07 did not contain any signature, no prejudice is caused to the petitioner. Similar is the

[24] W.P.No.4005 of 2025, dated 20.02.2025

view rendered by the High Court of Andhra Pradesh at Amaravati in **Sahiti Agencies vs. the Assistant Commissioner of Central Tax and Central Excise**[25] and **M/s. Pedda Masthan Enterprises vs. the Assistant Commissioner ST, Chittoor III Circle, Chittoor**[26]. He has also referred to the decision of the Gujarat High Court in **Radhe Enterprise** (supra) (paras 33 to 35) and **M/s.Swarn Cosmetics (India)** (supra) relied upon by the learned Advocate General.

- Sections 4 and 5 of the Information Technology Act under Chapter III provide that if the information is authenticated by means of electronic signature affixed in such manner as is prescribed, it has a legal recognition of a valid signature on the document. Section 5 of the Information Technology Act, therefore, provides legal recognition of documents authenticated through electronic means which satisfies the requirements of signature notwithstanding anything contained in any such law. Since the GST regime works on an online mechanism through the common portal, Section 5 of the IT Act provides legal recognition to such documents generated and

[25] W.P.No.14874 of 2025, dated 26.09.2025
[26] W.P.No.1363 of 2026, dated 31.01.2026

served electronically through the common portal by the Revenue.

- That the entire working of the GSTN is explained in the additional affidavit of the GSTN. Therefore, this Court may proceed to answer the issue by upholding the working of the GSTN specifically in the context of the issue involved in this reference on unsigned documents alleged by the petitioners and hold that these documents have been electronically authenticated in conformity with the requirement of law. Therefore, the decision rendered by the learned Division Bench in **Bigleap Technologies** (supra) and other decisions on this point by this Court and other jurisdictional Courts be held as not laying the correct position of law.

Submissions of Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC on behalf of GSTN:

22. Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, has addressed this Court on behalf of the GSTN.

- He has vehemently argued that the reference to the Full Bench was necessary on this issue.

- He has pointed out to the conflicting Division Bench judgments of this Court in **M/s. Silver Oak Villas LLP** (supra) (para 9), **M/s. Sahithi Marketers** (supra) and **Bigleap Technologies** (supra) (para 28).
- That the decisions in **M/s. Sahithi Marketers** (supra) and **Bigleap Technologies** (supra) were by the same Bench, but conflicting points of view have been taken on the question of unsigned. He submits that whenever this Court has the occasion to doubt the decision of the Coordinate Bench, the right course is to refer the matter to the Full Bench instead of taking a conflicting point of view by a coram of the same Bench.
- In support of this proposition, he placed reliance upon a decision passed in **Usha Kumar vs. State of Bihar**[27]. He has read the referral order and pointed out that it contains sufficient reasons.
- The learned Division Bench of this Court has, after due deliberations and after hearing the parties at length, felt it necessary to refer the matter in view of the conflicting decisions cited before it by the Coordinate Benches of this Court for an authoritative pronouncements on the issue involved.
- The present batch of cases are on the issue whether the show cause notices and orders in adjudication proceedings govern

[27] (1998) 2 SCC 44

Chapter XVIII – Demands and Recovery of the CGST Rules and made available on the common portal operated by the GST Network by the proper officer after onboarding it by using Digital Signature Certificate can be treated as an unsigned document to declare them as null and void. It is submitted that in none of the earlier decisions rendered by this Court, GSTN was made a party, though its presence was necessary. The entire working of the GST regime is maintained and operated by the GSTN. He submits that none of the previous Benches had the benefit of demonstration of the working of the common portal by the GSTN authorities on the question of unsigned documents. He submits that the judgment in **Bigleap Technologies** (supra) has treated the advisory of GSTN as not having any statutory backing. However, none of these notices or orders can be rendered invalid if in substance they are electronically authenticated by the proper officer by onboarding the system by using Digital Signature Certificate issued by the certifying authority and by use of its private and public key.

- He has made additional submissions on merits by referring to Section 146 of the CGST Act which provides for working of the GST regime through the common portal.

- He also refers to Section 160 of the CGST Act which provides that no assessment, re-assessment, adjudication and other proceedings shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission therein if, in substance, they are in conformity with or according to the intents, purposes and requirements of the CGST Act or any existing law.
- Sub-section (2) provides that the service of any notice, order or communication shall not be called in question, if the notice, order or communication, as the case may be, has already been acted upon by the person to whom it is issued or where such service has not been called in question at or in the earlier proceedings commenced, continued or finalised pursuant to such notice, order or communication.
- That RFN is a valid authentication mechanism for communications on or through the portal. This position has been clarified by the GSTN through the Circular No.249/06/2025-GST, dated 09.06.2025.
- RFN is a distinct number to a document which can be duly verified by the taxpayer through the procedure prescribed on the common portal. This has been adequately shown in the

demonstration performed by the GSTN through the proceedings of this court.

- The demonstration has also shown that in case a notice or order is required to be sent by post, the proper officer has to physically sign it.
- He has rebutted the contention of learned counsel Sri P.Venkat Prasad relied upon in the earlier affidavit filed in the case of **Water Tech Engineers vs. Assistant Commissioner of CGST**[28] by submitting that the said affidavit was not by the GSTN, but by their backend office i.e., Automation of Central Excise and Service Tax (ACES). As such, the petitioners cannot draw any mileage by trying to point out a contradiction in the stand filed in the affidavit in **Water Tech Engineers** (supra) with the stand of GSTN filed in the present proceedings.

23. Learned Senior Standing Counsel for CBIC also submitted a compilation containing the Forms which require a signature as compared to a digital signature.

Reply submissions of learned counsel for the petitioners:

[28] (2025) 32 Centax 130 (Telangana)

24. Learned counsel Sri P.Srikanth Rao appearing for the petitioner in W.P.No.20528 of 2025, in reply, has submitted that merely making available the documents on the common portal as per Section 169(1)(d) of the CGST Act does not amount to service through the common portal. Therefore, it should not amount to service upon the company as it was not required to constantly keep a watch on the portal.

25. Sri Karan Talwar, learned counsel for the petitioner in W.P.No.20653 of 2025 and connected cases, has drawn the attention of this Court to the Agenda for 15th GST Council Meeting, dated 03.06.2017, at paras 9.1 to 9.3 wherein the recommendation of GST council regarding common portal is made. He submits that the word "common" has been used, as the portal is common to all such tax regimes i.e., CGST, TGST and IGST, being operable through the portal. He has also referred to the Report of the Comptroller and Auditor General of India under the Information Technology Act, which has recommended the department to ensure digital signature functionality to ensure proper working of the GST regime.

- That as per the respondents, after 07.01.2025, the systems are not showing the digital signature.

- The tabular chart containing relevant particulars of present writ petitions supplied by the respondents especially at serial Nos.7

and 13 are of the year 2025, but they are not showing digital signature. Therefore, the GSTN's version that the system is foolproof and digital signature compliant after 06.01.2025 is not correct. Even the demonstration by the TGST did not show physical signature or digital signature in the show cause notice/order though required as per the statutory Form.

- That the GSTN has not produced the JSON file to prove that the physical document received at the taxpayer's end has the backend file maintained in the common portal.

- Learned counsel submits that if a question of jurisdiction is involved, prejudice is not required to be proved by the petitioners. He submits that whether there is a conflict between the Rules and Forms, the Supreme Court in **CIT (Ag) v. Keshab Chandra Mandal**[29], at paras 21 to 27 held that signature of assessee was mandatory.

- That the judgments of Gujarat and Bombay High Courts cited by the learned Additional Solicitor General of India are per curiam as they do not refer to the Supreme Court judgments or the Information Technology Act. The decision of the **M/s. Silver Oak Villas LLP** (supra) rendered by the learned Division Bench of this

[29] 1950 SCC 205

Court though is in relation to Rule 26(3) of the CGST Rules but it reiterates that the orders must be signed. The decision in **M/s. Sahithi Marketers** (supra) on the other hand only dealt with the Form i.e., DRC-07.

26. Sri M.Naga Deepak, learned counsel appearing for the petitioner in W.P.No.26393 of 2025 and other connected matters has in the course of his submissions tried to make a point that in some of the cases the plea that the portal reflects the document in respect of which e-mail has been sent to the taxpayer does not match. Learned counsel submits that the respondents state that the signature is in the JSON, but it is not visible in the document. He submits that after logging into the portal and downloading the order, the PDF will not allow even to edit. This is the nature of the authentication, the Information Technology Act mandates.

27. Sri Shaik Jeelani Basha learned counsel appearing for the petitioner in W.P.No.20473 of 2025 and other connected cases has taken the plea of absence of DIN and also multiple orders having been issued for the same tax period. He submits that if certain acts are forbidden by law, it cannot be done indirectly. In support of his submission, he relies upon **Noida Entrepreneurs Association vs.**

Noida[30] (para 25). He has also rebutted the plea of delay and laches on the part of the petitioners on the ground that the documents are unsigned.

28. Sri A.V.A.Siva Kartikeya, learned counsel submits that the GSTAT office which has been constituted now is rejecting the registration of appeals on the ground that the orders are unsigned. The department does not give reasons as to why some orders are shown as signed and others are unsigned.

29. Sri V.Aneesh, learned counsel appearing for the petitioner in W.P.No.28906 of 2025 submits that the discrepancy in the procedure in relation to audit proceedings under Section 65 of the CGST Act before initiation of proceedings under Section 73/74 of the CGST Act has not been answered, though there are judgments by this Court on the point.

30. Ms. Y.Siri Reddy, learned counsel who is also appearing in the lead matter, submits that the digital signature should contain the signature, name, time and date, which evidently is not visible when downloaded at the taxpayer's end.

31. Sri G.R.S.Akhileswar, learned counsel appearing for the petitioner in W.P.No.27317 of 2025 has relied upon the decision of the Madras High Court in **N Star Foods and Beverages vs. Commercial Tax**

[30] (2011) 6 SCC 508

Officer, Pongalur Assessment Circle[31], and submits that the proper officer should issue notices by other modes also, as otherwise it would be an empty formality.

32. Sri V.Veeresham, learned counsel appearing for the petitioner in W.P.No.23730 of 2025 and other connected matters, in support of the submission that "no prejudice" is no answer to a nullity, has relied on the decision of the Hon'ble Supreme Court in **M.M.Rubber and Company** (supra), **Kiran Singh vs. Chaman Paswan**[32], **Dharampal Satyapal Ltd. vs. DCCE**[33], **Baru Ram vs. Prasanni**[34], **Commissioner of Income Tax, Mumbai vs. Anjum M.H.Ghaswala**[35] and **Chandra Kishore Jha vs. Mahavir Prasad**[36]. According to him, Rule 142 of the CGST Rules under Chapter XVIII mandates a signature, which has not been followed in these cases.

Discussion and Analysis:

33. The maintainability of the reference has been questioned by learned counsel for the petitioners on the ground that the referral order does not frame the questions required to be answered. It does not

[31] 2025 Supreme (Online) (Mad) 49709
[32] AIR 1954 SC 340
[33] (2015) 8 SCC 519
[34] AIR 1959 SC 93
[35] (2002) 1 SCC 633
[36] (1999) 8 SCC 266

indicate any conflict of decisions rendered by coordinate benches which require the matter to be referred to the Full Bench. In this regard, it is also submitted that the Hon'ble Chief Justice does not authorize making a reference in his administrative capacity as held by the Gujarat High Court in **Suo Motu vs. Gujarat High Court Advocates Association** (supra) (para 9).

34. This plea has been strongly rebutted by learned Advocate General and also the learned Senior Standing Counsel for the CBIC. It has been pointed out that there are three conflicting decisions by three Coordinate Benches of this Court i.e., **Silver Oak Villas LLP** (supra), **M/s.Sahithi Marketers** (supra) and **Bigleap Technologies** (supra). In **Bigleap Technologies** (supra), a Division Bench of this Court held that the contrary view taken on the issue of DRC-07 having no signature without considering Chapter XVIII – Demands and Recovery of the CGST Rules and the prescribed Form is per incuriam.

35. The learned Division Bench in **Bigleap Technologies** (supra) accepted the submission of the State that unsigned document will not be hit by Rule 26(3) of the CGST Rules, under Chapter III, which deals with Registration.

36. In the above backdrop, learned Division Bench, before which these judgments were cited, deemed it fit to refer the matter to the Full Bench for an authoritative pronouncement on the subject after recording that the matters were heard at length and reserved for orders. The

referral order specifically indicates that there was due deliberation after the matters were heard at length.

37. The referral order refers to the decision of the learned Coordinate Bench of this Court in **Bigleap Technologies** (supra) which indicates that the Coordinate Division Benches have taken conflicting view on the issue of unsigned. Moreover, the previous Coordinate Division Benches of this Court did not have the benefit of the Live Demonstration of the working of the GSTN portal by technical experts of the GSTN, who elaborately explained the process from the stage of onboarding of officers on the common portal till the issuance of orders. Before the Coordinate Division Bench in **Bigleap Technologies** (supra), an advisory of the GSTN was only produced by the GST Department, which the Court found to be at best an internal communication between departmental authorities.

38. Upon hearing learned counsel for the parties, this Court finds that in view of conflict in the decisions rendered by different Coordinate Benches of this Court, the matter has been referred to the Full Bench for an authoritative pronouncement. Instead of doubting the correctness of the judgments rendered by co-equal Benches of this Court, such as in **Silver Oak Villas LLP** (supra), **M/s.Sahithi Marketers** (supra) and **Bigleap Technologies** (supra), the learned Division Bench thought it proper to refer the matter to the Full Bench. In the case of **Bigleap Technologies** (supra), the learned Division Bench, on the applicability

of Rule 26(3), had taken a view contrary to what was held in **Silver Oak Villas LLP** (supra) and held it to be per incuriam.

39. In such a situation, the proper course for the learned Division Bench was to refer the matter to the Full Bench, instead of taking a conflicting point of view by coram of the same strength as held in the case of **Usha Kumar** (supra). The relevant para of the said decision is extracted as under:

> **"3.** In the impugned judgment of a Division Bench of the Patna High Court (Hon'ble Aftab Alam and A.N. Trivedi, JJ.) dated 1-5-1995, the Division Bench has taken a view which is different from the view taken by the two earlier Division Benches of the same High Court. The judgment itself sets out that normally the matter should have been referred to a larger Bench; but this may further delay the matter and hence the Division Bench was proceeding with its judgment. This course which is taken by the Division Bench has created obvious difficulties. Judicial discipline requires that if two Division Benches of the same High Court take different views, the matter should be referred to a larger Bench. One Division Bench cannot ignore or refuse to follow the decision of an earlier Division Bench of the same Court and proceed to give its decision contrary to the decision given by the earlier Division Bench. If it is inclined to take a different view, a request should be made to the Chief Justice to refer the same to a Full Bench. Even the purpose of saving time has not been served in the present case. The decision has merely generated these appeals which are filed in view of the conflicting views taken by two Division Benches. The State has also come in appeal before us. All the parties are agreed that the appropriate course would be to refer the matter to the Full Bench of the Patna High Court. All these appeals are, therefore, remanded to the High Court of Patna. The Chief Justice of that High Court may constitute a Full Bench for deciding all issues which were raised before the Division Bench in the impugned judgment. Although the departure from the earlier decisions of the Division Bench may not be on all issues raised before the Court, since the appeals are being remanded to the High Court, it is desirable that the Full Bench, in considering all these matters, deals with all the issues which were raised and considered by the Division Bench in the impugned judgment."

Therefore, we are of the opinion that there is no infirmity in the referral order.

Analysis on Merits:

40. Be it indicated at the outset that the present batch of writ petitions essentially relate to the adjudication proceedings under Sections 73 and 74 under Chapter XV - Demands and Recovery of the CGST Act and under Chapter XVIII - Demands and Recovery under the CGST Rules, which prescribe the procedure and Forms for issuance of notice and order of demands pursuant to adjudication proceedings. In the interpretative process of relevant provisions, reference has also been made to Rule 26 under Chapter III – Registration, of the CGST Rules. Reference to the relevant provisions of the IT Act is also necessary since the GST regime functions in the digital manner through a common platform across the country.

41. The CGST Act, the TGST Act and the IGST Act were enacted pursuant to the amendment in the Constitution by the Constitution (One Hundred and First Amendment) Act, 2016, whereby Articles 246A and 279A were brought into Constitution. It introduced the concept of cooperative federalism in creating a unified tax regime of supply of goods or services or both at each stage of supply chain ranging from manufacture or import to the retail level. Pursuant thereto, the GST Acts both at the Centre and the States were brought into force with effect from 01.07.2017. Several existing taxes, such as Central Excise Tax, Service Tax, Central Sales Tax, similarly State Government taxes like Value Added Tax, Luxury Tax, Purchase Tax etc., which had a cascading effect with no provision for set off and resulted in a plethora

of non-tariff barriers like octroi, entry tax, check posts etc., which hinder free flow of trade throughout the country and entails high compliance cost for taxpayers were subsumed in the GST regime which proposes a single tax on supply of goods or services or both at each stage of supply chain ranging from manufacture or import to the retail level. It intended to broaden the tax base as well as improve tax compliance. It also provided for anti-profiteering clause to ensure that business passes on the benefits of reduced tax incidence on goods or services or both to the consumers. The CGST Act also provided for smooth transition of existing taxpayers to new Goods and Services Tax regime. The tax system on goods and services was facing certain difficulties, which have been explained in the Statement of Objects and Reasons to the CGST Act, as under:

> (i) There is cascading of taxes as taxes levied by the Central Government are not available as set off against the taxes being levied by the State Governments;
>
> (ii) Certain taxes levied by the State Governments are not allowed as set off for payment of other taxes being levied by them;
>
> (iii) The variety of Value Added Tax Laws in the country with disparate tax rates and dissimilar tax practices divides the country into separate economic spheres; and
>
> (iv) The creation of tariff and non-tariff barriers such as octroi, entry tax, check posts etc., hinder the free flow of trade throughout the country. Besides that, the large number of taxes create high compliance cost for the taxpayers in the form of number of returns, payments etc.

42. Therefore, it proposed that the tax being levied by the Central Government or the State Governments on the supply of goods or services were to be converged into goods and services tax which is proposed to be a dual levy where the Central Government will levy and

collect taxes in the form of central goods and services tax and the State Government will levy and collect tax in the form of state goods and services tax on intra-State supply of goods or services or both. In view of the above reasons, the Central legislation, namely the Central Goods and Services Tax Act, 2017 was introduced conferring power upon the Central Government for levying goods and services tax on the supply of goods or services or both which takes place between States to simplify and harmonise the indirect tax regime in the country. It was expected to reduce cost of production and inflation in the economy thereby making the Indian trade and industry more competitive, domestically as well as internationally. Due to the seamless transfer of input tax credit from one stage to another in the chain of value addition, there is an in-built mechanism in the design of goods and services tax that would incentivize tax compliance by taxpayers. It was intended to broaden the tax base, and result in better tax compliance based on a robust information technology infrastructure.

43. The Statement of Objects and Reasons of the CGST Act, provides an insight into the introduction of a unified tax regime throughout the country in respect of goods and services:

> (a) to levy tax on all intra-State supplies of goods or services or both except supply of alcoholic liquor for human consumption at a rate to be notified, not exceeding twenty per cent as recommended by the Goods and Services Tax Council (the Council);
> (b) to broad base the input tax credit by making it available in respect of taxes paid on any supply of goods or services or both used or intended to be used in the course or furtherance of business;

(c) to impose obligation on electronic commerce operators to collect tax at source, at such rate not exceeding one per cent of net value of taxable supplies, out of payments to suppliers supplying goods or services through their portals;
(d) to provide for self-assessment of the taxes payable by the registered person;
(e) to provide for conduct of audit of registered persons in order to verify compliance with the provisions of the Act;
(f) to provide for recovery of arrears of tax using various modes including detaining and sale of goods, movable and immovable property of defaulting taxable person;
(g) to provide for powers of inspection, search, seizure and arrest to the officers;
(h) to establish the Goods and Services Tax Appellate Tribunal by the Central Government for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority;
(i) to make provision for penalties for contravention of the provisions of the proposed Legislation;
(j) to provide for an anti-profiteering clause in order to ensure that business passes on the benefit of reduced tax incidence on goods or services or both to the consumers; and
(k) to provide for elaborate transitional provisions for smooth transition of existing taxpayers to goods and services tax regime.

44. Similar other State legislations were enacted across the country by the State Legislatures. The Union Territories Goods and Services Tax Act, 2017 and the IGST were enacted by the Parliament. All these Acts were rolled out and brought into effect from 01.07.2017. It is, therefore, pertinent to understand the working of the GST regime by reading the relevant provisions of the CGST Act and the Information Technology Act in order to answer the legal issue involved in the present reference.

45. For convenience sake, the relevant provisions of the CGST Act as are in pari materia to the TGST Act, which have been relied upon by the learned counsel for the parties, are being extracted as under:

Section 26. Deemed registration.— (1) The grant of registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a grant of registration or the Unique Identity Number under this Act subject to the condition that the application for registration or the Unique Identity Number has not been rejected under this Act within the time specified in sub-section (10) of Section 25.

(2) Notwithstanding anything contained in sub-section (10) of Section 25, any rejection of application for registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a rejection of application for registration under this Act.

Section 73. Determination of tax pertaining to the period up to Financial Year 2023-24, not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful-misstatement or suppression of facts.— (1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under Section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

(2) The proper officer shall issue the notice under sub-section (1) at least three months prior to the time limit specified in sub-section (10) for issuance of order.

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

(5) The person chargeable with tax may, before service of notice under sub-section (1) or, as the case may be, the statement under sub-section (3), pay the amount of tax along with interest payable thereon under Section 50 on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

(6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1) or, as the case may be, the statement under sub-section (3), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.

(7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall

proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

(8) Where any person chargeable with tax under sub-section (1) or sub-section (3) pays the said tax along with interest payable under Section 50 within thirty days of issue of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.

(10) The proper officer shall issue the order under sub-section (9) within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund.

(11) Notwithstanding anything contained in sub-section (6) or sub-section (8), penalty under sub-section (9) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax.

(12) The provisions of this section shall be applicable for determination of tax pertaining to the period up to Financial Year 2023-24.

Section 74. Determination of tax pertaining to the period up to Financial Year 2023-24, not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful-misstatement or suppression of facts.—
(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under Section 50 and a penalty equivalent to the tax specified in the notice.

(2) The proper officer shall issue the notice under sub-section (1) at least six months prior to the time limit specified in sub-section (10) for issuance of order.

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit

wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of statement under sub-section (3) shall be deemed to be service of notice under sub-section (1) of Section 73, subject to the condition that the grounds relied upon in the said statement, except the ground of fraud, or any wilful-misstatement or suppression of facts to evade tax, for periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

(5) The person chargeable with tax may, before service of notice under sub-section (1), pay the amount of tax along with interest payable under Section 50 and a penalty equivalent to fifteen per cent of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

(6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.

(7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

(8) Where any person chargeable with tax under sub-section (1) pays the said tax along with interest payable under Section 50 and a penalty equivalent to twenty-five per cent of such tax within thirty days of issue of the notice, all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

(10) The proper officer shall issue the order under sub-section (9) within a period of five years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within five years from the date of erroneous refund.

(11) Where any person served with an order issued under sub-section (9) pays the tax along with interest payable thereon under Section 50 and a penalty equivalent to fifty per cent of such tax within thirty days of communication of the order, all proceedings in respect of the said notice shall be deemed to be concluded.

(12) The provisions of this section shall be applicable for determination of tax pertaining to the period up to Financial Year 2023-24.

Explanation 1.—For the purposes of Section 73 and this section,—

(i) the expression "all proceedings in respect of the said notice" shall not include proceedings under Section 132;

(ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under Section 73 or Section 74, the proceedings against all the persons liable to pay penalty under Sections 122 and 125 are deemed to be concluded.

Section 146. Common Portal.—The Government may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill and for carrying out such other functions and for such purposes as may be prescribed.

Section 160. Assessment proceedings, etc., not to be invalid on certain grounds.— (1) No assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings done, accepted, made, issued, initiated, or purported to have been done, accepted, made, issued, initiated in pursuance of any of the provisions of this Act shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission therein, if such assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings are in substance and effect in conformity with or according to the intents, purposes and requirements of this Act or any existing law.

(2) The service of any notice, order or communication shall not be called in question, if the notice, order or communication, as the case may be, has already been acted upon by the person to whom it is issued or where such service has not been called in question at or in the earlier proceedings commenced, continued or finalised pursuant to such notice, order or communication.

Section 169. Service of notice in certain circumstances.—(1) Any decision, order, summons, notice or other communication under this Act or the rules made thereunder shall be served by any one of the following methods, namely:—

(a) by giving or tendering it directly or by a messenger including a courier to the addressee or the taxable person or to his manager or authorised representative or an advocate or a tax practitioner holding authority to appear in the proceedings on behalf of the taxable person or to a person regularly employed by him in connection with the

business, or to any adult member of family residing with the taxable person; or

(b) by registered post or speed post or courier with acknowledgement due, to the person for whom it is intended or his authorised representative, if any, at his last known place of business or residence; or

(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or

(d) by making it available on the common portal; or

(e) by publication in a newspaper circulating in the locality in which the taxable person or the person to whom it is issued is last known to have resided, carried on business or personally worked for gain; or

(f) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence and if such mode is not practicable for any reason, then by affixing a copy thereof on the notice board of the office of the concerned officer or authority who or which passed such decision or order or issued such summons or notice.

(2) Every decision, order, summons, notice or any communication shall be deemed to have been served on the date on which it is tendered or published or a copy thereof is affixed in the manner provided in sub-section (1).

(3) When such decision, order, summons, notice or any communication is sent by registered post or speed post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such post in transit unless the contrary is proved.

Common Portal:

46. As per Section 146 of the CGST Act, the Government on the recommendation of the Council, has notified the Common Goods and Services Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax,

electronic way bill and for carrying out such other functions and for such purposes as may be prescribed.

47. In exercise of the powers conferred by Section 146 of the CGST Act read with Section 20 of the IGST Act, the Central Government, vide Notification No.4/2017 – Central Tax, dated 19.06.2017, notified 'www.gst.gov.in' as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax and electronic way bill. Subsequently, in supersession of the said notification, i.e., Notification No.4/2017 – Central Tax, dated 19.06.2017, the Central Government, vide Notification No.9/2018 – Central Tax, dated 23.01.2018 notified 'www.gst.gov.in' as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns and computation and settlement of integrated tax and 'www.ewaybillgst.gov.in' as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill. For the purpose of the said notification, 'www.gst.gov.in' means the website managed by the Goods and Services Tax Network and 'www.ewaybillgst.gov.in' means the website managed by the National Informatics Centre, Ministry of Electronics and Information Technology, Government of India.

48. The common portal functions as the electronic portal for facilitating the working of the GST regime including the assessment,

re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings in conformity with the relevant the provisions of the CGST Act and the Rules framed thereunder.

49. Section 169 provides for the method of service of notice of decisions, orders, summons, notice or other communication under the Act or the Rules, by any one of the methods enumerated under sub-clauses (a) to (f) of sub-section (1) thereof. Sub-clause (d) of Section 169(1) provides that any such decision, order, summons, notice or communication under the Act or the Rules, shall be served by making it available on the common portal.

50. The controversy herein is whether the show cause notice and the communication of the assessment order are digitally signed in the manner prescribed under the Act and the Rules framed thereunder. An argument has also been raised that the requirement of signature is mandatory in the Forms framed under the relevant Rules, which has not been complied with. Therefore, the show cause notices or the assessment orders or summary of the orders are nullity in the eye of law. This issue, therefore, is required to be dealt with in the light of the relevant provisions of the CGST Act and the CGST Rules read with the provisions of the Information Technology Act, 2000.

51. The Information Technology Act, 2000 provides for legal recognition for transactions carried out by means of electronic data interchange and other means of electronic communication, commonly

referred to as 'electronic commerce', which involve the use of alternatives to paper-based methods of communication and storage of information, to facilitate electronic filing of documents with the Government agencies and further to amend the Indian Penal Code, 1860, the Indian Evidence Act, 1872 and the Banker's Books Evidence Act, 1891 and the Reserve Bank of India Act, 1934 and for matters connected therewith or incidental thereto. It was enacted in the background of the resolution of the General Assembly of the United Nations dated 30.01.1997 which adopted the Model Law on Electronic Commerce adopted by the United Nations Commission on International Trade Law (UNCITRAL). Therefore, it was considered necessary to give effect to the said resolution and to promote efficient delivery of Government services by means of reliable electronic records. With such a rapid growth in electronic commerce, it became imperative for governments to regulate online behaviour. The Information Technology Act was enacted to provide a comprehensive enactment to govern online commerce. The preamble of the Information Technology Act gives a glimpse of the objects for which it is enacted.

(i) Legal recognition of e-commerce through functional equivalence;
(ii) Uniformity of the law applicable to the e-commerce;
(iii) Promote electronic filing and efficient government services;
(iv) Amending statutes incidentally connected with the Acts such as Indian Penal Code, 1860, Indian Evidence Act, 1872, the Banker's Books Evidence Act, 1891, the Reserve Bank of India Act, 1934 and for matters connected therewith or incidental thereto.

52. The Information Technology Act is divided into 13 Chapters. Chapter I relates to Preliminary provisions, i.e., short title, extent, commencement and application and the definitions of various terms used throughout the Act. Chapter II – Authentification of electronic records and Electronic Signature ((Sections 3 and 3A). Chapter III - Electronic Governance (Sections 4 to 10A) provides Statutory Recognition of Digital Signatures and Electronic Records as well as framework for use of electronic records and digital signatures in government and its agencies. With the insertion of Section 10A, contracts concluded through electronic means are also recognized as valid and enforceable contracts. Chapter IV (Sections 11 to 13) deals with Attribution, Acknowledgement and Dispatch of Electronic Records, which are extremely important when general contractual principles are applied to electronic transactions. Chapter V relates to Secure Electronic Records and Secure Electronic Signatures (Sections 14 to 16) which provides for procedure for keeping electronic signatures secure and the power to set such procedures upon the Central Government taking into account the factors such as nature of the transaction, level of sophistication of the parties with reference to their technological capacity and the cost of alternative procedures. Chapter VI provides for Regulation of Certifying Authorities (Sections 17 to 34) laying down the appointment, functions, powers and obligations of Certifying Authorities which are vested with such authority while

issuing Digital Signature Certificates. Chapter VII deals with Electronic Signature Certificates (Sections 35 to 39). Chapter VIII provides for Duties of Subscribers (Sections 40 to 42), the issuing of a Digital Signature Certificate and the various duties of subscribers which include the generation of a key pair, the acceptance of the Digital Signature Certificate and the control of the private key. Chapter IX provides for Penalties, Compensation and Adjudication (Sections 43 to 47). Chapter X relates to Cyber Regulations Appellate Tribunal (Sections 48 to 64) and Chapter XI relates to Offences (Sections 65 to 78) and penal imprisonment for such contraventions. Chapter XII, introduced with effect from 27.10.2009 by the Information Technology (Amendment) Act, 2008, substitutes old Section 79 and provides for exemption to Intermediaries from Liability in certain cases. Chapter XIIA provides for Examiner of Electronic Evidence (Section 79A) appointed by the Central Government for an expert opinion on electronic form evidence i.e., relating to information stored or transmitted in electronic form. Chapter XIII contains Miscellaneous Provisions (Sections 80 to 94). The four Schedules contain various amendments that are necessitated in other statutes. For the purpose of this reference, Second Schedule which makes amendments to the Indian Evidence Act, 1872 by introducing to admit the electronic records as evidence is relevant.

53. The Information Technology (Amendment) Act, 2008 made substantial changes to the earlier enactments. Section 2 of the

Amendment Act has substituted the words "digital signature" for the words "electronic signature" in 18 Sections, including the relevant sub-sections as well. Further, Section 3A has been inserted in the Information Technology Act which enumerates the requirements to be fulfilled by any form of electronic signatures to be considered reliable and sanctioned by the Central Government. Sections 15 and 16 prescribe conditions for securing electronic signatures as well as providing the Central Government the power to prescribe security procedures and practices for them by making Rules.

54. The relevant provisions of the Information Technology Act, 2000 as are applicable to understand the working of the GST regime are being extracted hereunder:

> **2(a)** "access" with its grammatical variations and cognate expressions means gaining entry into, instructing or communicating with the logical, arithmetical, or memory function resources of a computer, computer system or computer network;
>
> **(d)** "affixing electronic signature" with its grammatical variations and cognate expressions means adoption of any methodology or procedure by a person for the purpose of authenticating an electronic record by means of electronic signature;
>
> **(f)** "asymmetric crypto system" means a system of a secure key pair consisting of a private key for creating a digital signature and a public key to verify the digital signature;
>
> **(g)** "Certifying Authority" means a person who has been granted a licence to issue a electronic signature Certificate under Section 24;
>
> **(k)** "computer resource" means computer, computer system, computer network, data, computer data-base or software;
>
> **(p)** "digital signature" means authentication of any electronic record by a subscriber by means of an electronic method or procedure in accordance with the provisions of Section 3;
>
> **(q)** "Digital Signature Certificate" means a Digital Signature Certificate issued under sub-section (4) of Section 35;

(t) "electronic record" means data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer generated micro fiche;

(ta) "electronic signature" means authentication of any electronic record by a subscriber by means of the electronic technique specified in the Second Schedule and includes digital signature;

(tb) "Electronic Signature Certificate" means an Electronic Signature Certificate issued under Section 35 and includes Digital Signature Certificate;

(x) "key pair", in an asymmetric crypto system, means a private key and its mathematically related public key, which are so related that the public key can verify a digital signature created by the private key;

(y) "law" includes any Act of Parliament or of a State Legislature, Ordinances promulgated by the President or a Governor, as the case may be, Regulations made by the President under Article 240, Acts enacted as President's Act under sub-clause (a) of clause (1) of Article 357 of the Constitution and includes rules, regulations, bye-laws and orders issued or made thereunder;

(zb) "prescribed" means prescribed by rules made under this Act;

(zc) "private key" means the key of a key pair used to create a digital signature;

(zd) "public key" means the key of a key pair used to verify a digital signature and listed in the Digital Signature Certificate;

(ze) "secure system" means computer hardware, software, and procedure that-

(a) are reasonably secure from unauthorised access and misuse;
(b) provide a reasonable level of reliability and correct operation;
(c) are reasonably suited to performing the intended functions; and
(d) adhere to generally accepted security procedures;

(zg) "subscriber" means a person in whose name the Electronic Signature Certificate is issued;

(zh) "verify" in relation to a digital signature, electronic record or public key, with its grammatical variations and cognate expressions means to determine whether—

(a) the initial electronic record was affixed with the digital signature by the use of private key corresponding to the public key of the subscriber;

(b) the initial electronic record is retained intact or has been altered since such electronic record was so affixed with the digital signature.

3. Authentication of electronic records.—(1) Subject to the provisions of this section, any subscriber may authenticate an electronic record by affixing his digital signature.

(2) The authentication of the electronic record shall be effected by the use of asymmetric crypto system and hash function which envelop and transform the initial electronic record into another electronic record.

Explanation.—For the purposes of this sub-section, "hash function" means an algorithm mapping or translation of one sequence of bits into another, generally smaller, set known as "hash result" such that an electronic record yields the same hash result every time the algorithm is executed with the same electronic record as its input making it computationally infeasible—

(a) to derive or reconstruct the original electronic record from the hash result produced by the algorithm;

(b) that two electronic records can produce the same hash result using the algorithm.

(3) Any person by the use of a public key of the subscriber can verify the electronic record.

(4) The private key and the public key are unique to the subscriber and constitute a functioning key pair.

3A. Electronic Signature.—(1) Notwithstanding anything contained in Section 3, but subject to the provisions of sub-section (2), a subscriber may authenticate any electronic record by such electronic signature or electronic authentication technique which—

(a) is considered reliable; and

(b) may be specified in the Second Schedule.

(2) For the purposes of this section any electronic signature or electronic authentication technique shall be considered reliable if—

(a) the signature creation data or the authentication data are, within the context in which they are used, linked to the signatory or, as the case may be, the authenticator and to no other person;

(b) the signature creation data or the authentication data were, at the time of signing, under the control of the signatory or, as the case may be, the authenticator and of no other person;

(c) any alteration to the electronic signature made after affixing such signature is detectable;

(d) any alteration to the information made after its authentication by electronic signature is detectable; and

(e) it fulfils such other conditions which may be prescribed.

(3) The Central Government may prescribe the procedure for the purpose of ascertaining whether electronic signature is that of the person by whom it is purported to have been affixed or authenticated.

(4) The Central Government may, by notification in the Official Gazette, add to or omit any electronic signature or electronic authentication technique and the procedure for affixing such signature from the Second Schedule:

Provided that no electronic signature or authentication technique shall be specified in the Second Schedule unless such signature or technique is reliable.

(5) Every notification issued under sub-section (4) shall be laid before each House of Parliament.

4. Legal recognition of electronic records.—Where any law provides that information or any other matter shall be in writing or in the typewritten or printed form, then, notwithstanding anything contained in such law, such requirement shall be deemed to have been satisfied if such information or matter is—

(a) rendered or made available in an electronic form; and

(b) accessible so as to be usable for a subsequent reference.

5. Legal recognition of electronic signature.—Where any law provides that information or any other matter shall be authenticated by affixing the signature or any document shall be signed or bear the signature of any person, then, notwithstanding anything contained in such law, such requirement shall be deemed to have been satisfied, if such information or matter is authenticated by means of electronic signature affixed in such manner as may be prescribed by the Central Government.

Explanation.—For the purposes of this section, "signed", with its grammatical variations and cognate expressions, shall, with reference to a person, means affixing of his handwritten signature or any mark on any document and the expression "signature" shall be construed accordingly.

13. Time and place of despatch and receipt of electronic record:- (1) Save as otherwise agreed to between the originator and the addressee, the despatch of an electronic record occurs when it enters a computer resource outside the control of the originator.

(2) Save as otherwise agreed between the originator and the addressee, the time of receipt of an electronic record shall be determined as follows, namely:—

(a) if the addressee has designated a computer resource for the purpose of receiving electronic records,—

(i) receipt occurs at the time when the electronic record enters the designated computer resource; or

(ii) if the electronic record is sent to a computer resource of the addressee that is not the designated computer resource, receipt occurs at the time when the electronic record is retrieved by the addressee;

(b) if the addressee has not designated a computer resource along with specified timings, if any, receipt occurs when the electronic record enters the computer resources of the addressee.

(3) Save as otherwise agreed to between the originator and the addressee, an electronic record is deemed to be despatched at the place where the originator has his place of business, and is deemed to be received at the place where the addressee has his place of business.

(4) The provisions of sub-section (2) shall apply notwithstanding that the place where the computer resource is located may be different from the place where the electronic record is deemed to have been received under sub-section (3).

(5) For the purposes of this section,—

(a) if the originator or the addressee has more than one place of business, the principal place of business, shall be the place of business;

(b) if the originator or the addressee does not have a place of business, his usual place of residence shall be deemed to be the place of business;

(c) "usual place of residence", in relation to a body corporate, means the place where it is registered.

17. Appointment of Controller and other officers.— (1) The Central Government may, by notification in the Official Gazette, appoint a Controller of Certifying Authorities for the purposes of this Act and may also by the same or subsequent notification appoint such number of Deputy Controllers, Assistant Controllers, other officers and employees as it deems fit.

(2) The Controller shall discharge his functions under this Act subject to the general control and directions of the Central Government.

(3) The Deputy Controllers and Assistant Controllers shall perform the functions assigned to them by the Controller under the general superintendence and control of the Controller.

(4) The qualifications, experience and terms and conditions of service of Controller, Deputy Controllers, Assistant Controllers, other officers and employees shall be such as may be prescribed by the Central Government.

(5) The Head Office and Branch Office of the office of the Controller shall be at such places as the Central Government may specify, and these may be established at such places as the Central Government may think fit.

(6) There shall be a seal of the Office of the Controller.

18. Functions of Controller.— The Controller may perform all or any of the following functions, namely:–

(a) exercising supervision over the activities of the Certifying Authorities;

(b) certifying public keys of the Certifying Authorities;

(c) laying down the standards to be maintained by the Certifying Authorities;

(d) specifying the qualifications and experience which employees of the Certifying Authority should possess;

(e) specifying the conditions subject to which the Certifying Authorities shall conduct their business;

(f) specifying the contents of written, printed or visual materials and advertisements that may be distributed or used in respect of Electronic Signature Certificate and the public key;

(g) specifying the form and content of a Electronic Signature Certificate and the key;

(h) specifying the form and manner in which accounts shall be maintained by the Certifying Authorities;

(i) specifying the terms and conditions subject to which auditors may be appointed and the remuneration to be paid to them;

(j) facilitating the establishment of any electronic system by a Certifying Authority either solely or jointly with other Certifying Authorities and regulation of such systems;

(k) specifying the manner in which the Certifying Authorities shall conduct their dealings with the subscribers;

(l) resolving any conflict of interests between the Certifying Authorities and the subscribers;

(m) laying down the duties of the Certifying Authorities;

(n) maintaining a data base containing the disclosure record of every Certifying Authority containing such particulars as may be specified by regulations, which shall be accessible to public.

30. Certifying Authority to follow certain procedures.—Every Certifying Authority shall,—

(a) make use of hardware, software and procedures that are secure from intrusion and misuse;

(b) provide a reasonable level of reliability in its services which are reasonably suited to the performance of intended functions;

(c) adhere to security procedures to ensure that the secrecy and privacy of the electronic signatures are assured;

(ca) be the repository of all Electronic Signature Certificates issued under this Act;

(cb) publish information regarding its practices, Electronic Signature Certificates and current status of such certificate; and

(d) observe such other standards as may be specified by regulations.

> **35. Certifying Authority to issue Electronic Signature Certificate.—**(1) Any person may make an application to the Certifying Authority for the issue of a Electronic Signature Certificate in such form as may be prescribed by the Central Government.
>
> (2) Every such application shall be accompanied by such fee not exceeding twenty-five thousand rupees as may be prescribed by the Central Government, to be paid to the Certifying Authority:
>
> Provided that while prescribing fees under sub-section (2) different fees may be prescribed for different classes of applicants.
>
> (3) Every such application shall be accompanied by a certification practice statement or where there is no such statement, a statement containing such particulars, as may be specified by regulations.
>
> (4) On receipt of an application under sub-section (1), the Certifying Authority may, after consideration of the certification practice statement or the other statement under sub-section (3) and after making such enquiries as it may deem fit, grant the Electronic Signature Certificate or for reasons to be recorded in writing, reject the application.
>
> Provided that no application shall be rejected unless the applicant has been given a reasonable opportunity of showing cause against the proposed rejection.

55. As per Section 2(1)(a) "**access**" aims to include all nomenclatures of "access" including "grammatical variations and cognate expressions" and it does not merely mean to gain entry. It includes "instructing or communicating" with respect to "the logical, arithmetical, or memory function resources of a computer, computer system or computer network". The term 'access' finds mention in Section 2(1)(ze)(a), the definition for a 'secure system'.

56. Section 2(1)(d) defines 'affixing electronic signature' which is analogous to signing paper with ink or leaving a fingerprint. The purpose it serves is to indicate to the reader, that the document is from the proper party and has not been tampered with. It shall, for all purposes in law, complement and substitute for any required seal, stamp,

countersign or other distinctive mark. It will have the same effect as putting the required signature to acts or documents written. This Section which now reads as ‘affixing electronic signature’ has been amended where, all references to ‘digital signatures’ was substituted by ‘electronic signatures’.

57. The term ‘appropriate government’ in Section 2(1)(e) also finds mention in Section 70, where the ‘appropriate government may declare a computer, computer system or computer network to be a protected system.’

58. ‘Asymmetric crypto system’ in Section 2(1)(f) means ‘a system of a secure key pair consisting of a private key for creating a digital signature and a public key to verify the digital signature.’

59. The ‘Certifying Authority’ as defined in Section 2(1)(g), is a body, either public or private, that seeks to fill the need for trusted third party services in electronic commerce by issuing electronic signature certificate that attest to some fact about the subject of the certificate. The certificate which is issued by the certifying authority is a computer based record as to the connection between the private key and the corresponding public key. Subscribers can then disseminate the certificates to third parties who may wish to communicate with the subscriber. The certifying authority authenticates digital signatures by registering key pairs to individuals. When approached, the certifying

authority verifies the integrity of the key pair and links the signature back to the registered owner.

60. Section 2(1)(p) defines "digital signature" as a "means of authentication", as specified in Section 3. Though this definition remained untouched, Section 2(1)(ta) and (tb) have been introduced which define 'electronic signature' and 'Electronic Signature Certificate' by the Information Technology (Amendment) Act, 2008. Electronic signature means authentication of any electronic record by a subscriber by means of the electronic technique specified in the Second Schedule and includes digital signature. Therefore, the concomitant is that the insertion of definition 'Electronic Signature Certificate' issued under Section 35 includes Digital Signature Certificate.

61. Section 2(1)(za) defines 'originator' as a person who sends, generates, stores or transmits any electronic message or causes any electronic message to be sent, generated, stored or transmitted to any other person but does not include an intermediary. Doubts as to whether an electronic message is attributable to the 'originator' are dealt with in Chapter IV of the Information Technology Act.

62. The private key is defined under Section 2(1)(zc) as the key of a key pair which is used to create a digital signature. Public key is defined under Section 2(1)(zd) as the key of a key pair used to verify a digital signature and listed in the Digital Signature Certificate.

63. Chapter II provides for Digital Signature and Electronic Signature. Section 3 provides for authentication of electronic records. Cryptography is often referred to as the art and science of keeping messages secure. Encryption means the 'the reversible transformation of data from the original to a difficult-to-interpret format as a mechanism for protecting its confidentiality, integrity and sometimes its authenticity'. Encryption uses a cryptographic algorithm and a key recipient uses a key to decode the message back into its original form. Section 3(2) states that the authentication of the electronic record shall be effected by the use of asymmetric crypto system and hash function. It therefore becomes necessary to understand the technical background of these functions. The process of 'asymmetric cryptography' commences when the source, using a 'private key' encrypts the message and signature with a password and sends it to the recipient. The resulting encryption is the digital signature or hash result, which is unique to each document and thus, produces a new hash result or signature with each transmission. After receiving the document, the recipient runs a program and de-crypts the sender's document and signature by using the 'public key', which is publicly available online to the encrypting private key. The program then compares the private key with the public key to determine if the document sent has been altered since its original transmission. If unaltered, the two keys will match and the recipient can

be reasonably confident that the subscriber actually executed the document.

64. Section 3(3) states that by the use of a public key the subscriber can verify the electronic record. Therefore, the message can be sent through standard channels by anyone who has the public key, but can only be read by the intended recipient, the holder of the private key. Section 3(4) states that the private key and the public key are unique to the subscriber and constitute a functioning key pair.

65. The question now arises as to how electronic signature provides trustworthy proof we need. The answer to this apprehension is Certification Authority, which is a trusted third party that acts as a repository of public keys and authenticates the relationship between a particular public key and its supplier.

66. The authentication of the electronic record shall be effected by the use of asymmetric crypto system. Hash function is further explained under the Certifying Authorities Rules, which provides that to sign an electronic record or any other item of information, the signer shall first apply the hash function in the signer's software, the hash function shall compute a hash result of standard length which is unique for all practical purposes to the electronic record. The signer's software transforms the hash result into a digital signature using signer's private key and the resulting digital signature shall be unique to both electronic record and private key used to create it. The digital signature shall be attached to its

electronic record and stored or transmitted with its electronic record. The aforementioned process shows that the first step in creating a digital signature is to create a mathematical summary of the document to be signed and known as 'hash function', which is an algorithm that creates an ic representation of the original message in the form of a standard length hash value. The hash value is much smaller than the original message, but is unique to that message. The next step in creating a digital signature requires the signer of the message, to transform the message's unique hash value and original electronic message into an electronic value by using a private key. The resulting electronic value is unique to the signer, because it is created as a combination of the original message's unique hash value and the signer's unique private key. Thus, a digital signature can be summarized as the electronically signed hash value of the signer's message created by the signer's private key and electronically attached to the message. Once the message is electronically signed by the signer, it is transmitted to the recipient along with the signer's public key. Thus, there are three components of a digital signature (a) the sender's public key; (b) the hash value of the message; and (c) the authorizing certificate.

67. The process for authentication is prescribed under Rule 5 of the Certifying Authority Rules. The first step in verifying a digital signature requires the recipient to apply to the received message, the same hash function used to create the original message's hash value. If the two

hash values match identically, then message authentication is accomplished and the recipient is assured that the message has not been altered from its original form. The second step in verifying a digital signature requires the recipient of the message to determine whether the original message was digitally signed by the signer's private key. The recipient will know that the original message was signed by the signer's private key because the signer's public key, transmitted to the recipient along with the original message, will only verify a digital signature created by the signer's private key. Therefore, the digital signature is considered valid only if both the hash function and private key are verified by the recipient.

68. Certifying Authorities provide the information and surety that the person signing with the private key is who he purports to be and that no one other than the holder of the private key has written the message. In other words, this security service assures the recipient that only the sender could have created the message. Furthermore, it assures him of the authenticity of the sender's message. Integrity means that the contents of the sender's message arrive at the recipient just as they were sent. By using the private and public keys, there is security that the message has not been changed or altered, in any way from the time the holder of the private key applied his signature and sent the message. This security service assures that the message is concealed and secure and has not been altered. Confidentiality gives surety that only the

sender and receiver can understand the message. Ideally, if an outside party, a third party, intercepted the message, this security service would prevent the intruder from understanding it. Confidentiality can only be provided with "electronic signatures" and not "digital signatures". Encryption technology allows electronic signatures to provide this service. That is, encryption mathematically scrambles the communication so that only the sender and recipient can unscramble and understand the original message. The other security service provided by electronic signatures is non-repudiation. Just as with written signatures, this service provides that the sender is willing to be bound to the document and therefore, the transaction or contract. It is logical to say that it is even harder for a signer of an electronic signature to repudiate his or her willingness to be bound to the document. It is unlikely that anyone other than the signatory could have signed and sent the digitally signed document. The physical security of encryption means that the document must have been signed with the sender's/signatory's private key. Essentially, the security service that non-repudiation assures is that the sender of the message cannot deny sending the message to the person who received it.

69. Section 3A – Electronic signature was introduced by Information Technology (Amendment) Act, 2008. The Legislature with a view to maintain balance between the competing interests of security and neutrality inserted Section 3A which provides legal recognition of other

forms of electronic signatures on the satisfaction of certain pre-requisites.

70. Section 3A(1) prescribes two basic conditions to be fulfilled, for an electronic signature or electronic authentication technique at par with the authentication effected through a digital signature. The first of which contained under Section 3A(1)(a) is with respect to the reliability of the electronic signature. The specifics of the reliability to qualify as a valid electronic signature are further set out under Section 3A(2)(a) of the Act. The Section contains certain characteristics which should be present in such a technology. These characteristics are:-

Firstly, that the signature to be produced should be unique and should be linked to the signatory;

Secondly, there is a requirement of confidentiality, secrecy and sole control of the signatory over the signature;

Thirdly, any changes to the electronic signature after such a signature is affixed should be detectable;

Fourthly, after affixing such a signature to the data, if there are changes in the data, then such changes should be detectable;

The fifth and the final requirement is a residuary clause which states that, it should fulfil such other conditions which may be prescribed. Up till now, there have been no Rules which have been framed under Section 3A of the Act.

71. Section 4 relates to legal recognition of electronic records. The purpose behind enacting various electronic commerce statutes can briefly be stated as creating legal recognition for electronic records, electronic signatures and electronic contracts and ensuring that the medium in which a record, signature, or contract is created, presented or retained does not affect its legal significance. Section 4 sets forth the fundamental premise of the IT Act, namely that the medium in which a record, signature or contract is created, presented or retained does not affect its legal significance and functional equivalence, because the substantive law governing the underlying transaction may require non-electronic records or signatures. Thus the Section achieves its purpose by simply overriding the substantive law on these requirements. The Section contains two prerequisites before legal recognition may be impaired to electronic records, which are that the electronic record should be:

(a) rendered or made available in an electronic form; and

(b) accessible so as to be usable for a subsequent reference.

72. The first requirement is fulfilled when the electronic record is within the meaning of section 2(1)(r) of the Act. The second requirement is satisfied when the record is catalogued or made available. The rationale behind the second requirement is that electronic data is intangible and by its very nature transient, thus it is expedient to require it to be available for future reference. Electronic record has been held to

be documentary evidence under Section 3 of the Indian Evidence Act, 1872. Sections 65A and 65B were introduced in the Indian Evidence Act, vide Act No.21 of 2000, with effect from 17.10.2000, to deal with the admissibility as evidence of electronic records. The contents of electronic record are to be proved in accordance with the provisions of Section 65B. Sections 62 and 63 of the Bharatiya Sakshya Adhiniyam, 2023 (BSA) are in pari materia with Sections 65A and 65B of the former Indian Evidence Act, 1872.

73. Section 5 of the IT Act prescribes legal recognition of electronic signatures. Before the Section was amended by Amendment Act, 2008, the earlier version of the section promoted a highly regulatory and prescriptive standard, granting functional equivalence only to digital signatures. Section 5 now by recognizing electronic signatures in place of digital signatures make a marked difference in its approach by adopting technology neutrality. This is also accompanied by the explanation to the section which couches the term, “signed” and “signature”, in a plenary context, including its grammatical and cognate variations. The prerequisites which must be satisfied for the application of the section are – (a) a law should require that information, matter or document shall be signed or bear the signature of a person; (b) an electronic signature is affixed in place of such signature; and (c) the electronic signature is affixed in a manner prescribed by the central government. Thus, if the Bureau decides to affix a digital signature to its

order, the mere factum that the statute from which it derives its power does not expressly provide for affixing a digital will not impart, any defect to its order.

74. Section 6 relates to use of electronic records and electronic signatures in Government and its agencies. Section 6(2) provides for the appropriate government to frame rules for the prescription of (a) the manner and format in which such electronic records shall be filed, created or issued; (b) the manner or method of payment of any fee or charges for filing, creation or issue any electronic record under clause (a). The Central Government pursuant to this has framed the Information Technology (Use of Electronic Records and Digital Signatures) Rules, 2004.

75. It is relevant to refer to Second Schedule attached to the IT Act and also the relevant provisions of the Certifying Authorities Rules and the End Entity Rules and are extracted as under:

THE SECOND SCHEDULE
[See sub-section (1) of Section 3A]
ELECTRONIC SIGNATURE OR ELECTRONIC AUTHENTICATION TECHNIQUE AND PROCEDURE

Sl. No.	Description	Procedure
(1)	(2)	(3)
1.	e-authentication technique using Aadhaar or other e-KYC services	Authentication of an electronic record by e-authentication Technique which shall be done by— (a) the applicable use of e-authentication, hash, and asymmetric crypto system techniques, leading to issuance of Digital Signature Certificate by Certifying Authority

		(b) a trusted third party service by subscriber's key pair-generation, storing of key pairs and creation of digital signature provided that the trusted third party shall be offered by the certifying authority. The trusted third party shall send application form and certificate signing request to the Certifying Authority for issuing a Digital Signature Certificate to the subscriber. (c) Issuance of Digital Signature Certificate by Certifying Authority shall be based on e-authentication, particulars specified in Form C of Schedule IV of the Information Technology (Certifying Authorities) Rules, 2000, digitally signed verified information from Aadhaar or other e-KYC services and electronic consent of Digital Signature Certificate applicant. (d) The manner and requirements for e-authentication shall be as issued by the Controller from time-to-time. (e) The security procedure for creating the subscriber's key pair and other e-KYC services] shall be in accordance with the e-authentication guidelines issued by the Controller. (f) The standards referred to in Rule 6 of the Information Technology (Certifying Authorities) Rules, 2000 shall be complied with, in so far as they relate to the certification function of public key of Digital Signature Certificate applicant. (g) The manner in which the information is authenticated by means of digital signature shall comply with the manner and standards specified in Rules 3 to 12 of the Digital Signature (End entity) Rules, 2015 in so far as they relate to the creation, storage, and verification of Digital Signature.
2.	e-authentication technique and procedure for creating and accessing subscriber's signature key facilitated by trusted third party	Authentication of an electronic record by e-authentication technique which shall be done by— (a) the applicable use of e-authentication, hash and asymmetric crypto system techniques leading to issuance of Digital Signature Certificate by Certifying Authority, provided that Certifying Authority shall ensure the subscriber identity verification, secure storage of the keys by trusted third party and subscriber's sole authentication control to the signature key.

		(b) Identity verification of Digital Signature Certificate applicant shall be in accordance with the Identity Verification Guidelines issued by Controller from time-to-time. (c) The requirement to operate as trusted third party shall be specified under e-authentication guidelines issued by the Controller. (d) a trusted third party shall i) facilitate Identity verification of Digital Signature Certificate applicant; ii) establish secure storage for subscriber to have sole control for creation and subsequent usage of subscriber's signature key by sole authentication of subscriber; iii) facilitate key pair-generation, secure storage of subscriber's signature key and facilitate signature creation functions; iv) facilitate the submission of DSC application form and certificate signing request to the Certifying Authority for issuing a Digital Signature Certificate to the DSC applicant, and v) facilitate revocation of Digital Signature Certificate and destruction of subscriber's signature key. (e) Issuance of Digital Signature Certificate shall be based on verification of credentials of Digital Signature Certificate applicant by Certifying Authority as per the provisions of the Information Technology Act and Rules made thereunder. (f) The manner and requirements for authentication and storage of keys shall be as issued by the Controller from time-to-time under e-authentication guidelines (g) The security procedure for creating the subscriber's key pair shall be in accordance with the e-authentication guidelines issued by the Controller. (h) The standards referred to in Rule 6 of the Information Technology (Certifying Authorities) Rules, 2000 shall be complied with, in so far as they relate to the certification function of public key of Digital Signature Certificate applicant.

		(i) The manner in which information is authenticated by means of digital signature shall comply with the manner and standards specified in Rules 3 to 12 of Digital Signature (End entity) Rules, 2015 in so far as they relate to the creation, storage and verification of Digital Signature.

The Information Technology (Certifying Authorities) Rules, 2000:

3. The manner in which information be authenticated by means of Digital Signature.—A Digital Signature shall,—

(a) be created and verified by cryptography that concerns itself with transforming electronic record into seemingly unintelligible forms and back again;

(b) use what is known as "Public Key Cryptography", which employs an algorithm using two different but mathematical related "keys" - one for creating a Digital Signature or transforming data into a seemingly unintelligible form, and another key for verifying a Digital Signature or returning the electronic record to original form, the process termed as hash function shall be used in both creating and verifying a Digital Signature.

Explanation.—Computer equipment and software utilizing two such keys are often termed as "asymmetric cryptography".

4. Creation of Digital Signature.—To sign an electronic record or any other item of information, the signer shall first apply the hash function in the signer's software; the hash function shall compute a hash result of standard length which is unique (for all practical purposes) to the electronic record; the signer's software transforming the hash result into a Digital Signature using signer's private key; the resulting Digital Signature shall be unique to both electronic record and private key used to create it; the Digital Signature and the digital signature certificate attached to its electronic record shall be stored or transmitted along with its electronic record.

5. Verification of Digital Signature.—The verification of a Digital Signature shall be accomplished by computing a new hash result of the original electronic record by means of the hash function used to create a Digital Signature and by using the public key and the new hash result, the verifier shall check—

(i) if the Digital Signature was created using the corresponding private key; and

(ii) if the newly computed hash result matches the original result which was transformed into Digital Signature during the signing process. The verification software will confirm the Digital Signature as verified if:—

(a) the signer's private key was used to digitally sign the electronic record, which is known to be the case if the signer's public key was used to verify the signature because the signer's public key will verify only a Digital Signature created with the signer's private key; and

(b) the electronic record was unaltered, which is known to be the case if the hash result computed by the verifier is identical to the hash result extracted from the Digital Signature during the verification process.

5-A. Verification of Digital Signature Certificate.—(a) The self-signed certificate generated by the Controller, which begins the trust chain for the public key infrastructure, shall be used to verify the authenticity of the public key certificate of the licensed certifying authorities;

(b) the public key certificate of the licensed certifying authorities shall be used to verify the authenticity of the digital signature certificate issued to the subscribers;

(c) the certificate revocation list maintained by the licensed certifying authorities shall be checked to confirm whether the certificate is valid or whether it has been revoked under Section 38 of the Act;

(d) while verifying the validity of a digital signature the corresponding digital signature certificates should chain up through the public key certificate of the issuing certifying authority to the self-signed certificate of the Controller and if any of the certificates in the trust chain is not trusted the signature will not be verified.

The Digital Signature (End Entity) Rules, 2015:

3. Manner of authentication of information by means of digital signature.—A digital signature shall,—

(a) be created and verified by cryptography which concerns with transforming electronic record into seemingly unintelligible forms;

(b) use Public Key Cryptography, which employs an algorithm using two different but mathematical related keys; one key (called the private key) for creating a digital signature and another key (called the public key) for verifying a digital signature;

(c) use an hash function for creating and verifying a digital signature which required to make digital signature generation and verification efficient.

4. Creation of digital signature.—(1) The signatory shall, while signing an electronic record or any other item of information, first apply an hash function in the signatory's hardware or software.

(2) The hash function shall produce a hash result.

(3) The signatory's hardware or software shall then transform the hash result into a digital signature using signatory's private key and signature algorithm.

(4) The contextual information like date and time, shall be then made part of the digital signature.

(5) The counter signatures or parallel signatures or both may also be applied to electronic record.

(6) The following information may also be a part of signature,—

(a) the signatory's public key signature certificate(s);

(b) the public key certificate(s) of the licensed Certifying Authorities which used to verify the authenticity of the digital signature certificate issued to the signatory;

(c) the self signed certificate generated by the Controller used to verify the authenticity of the public key certificate of the licensed Certifying Authorities;

(d) the certificate revocation list(s) maintained by the licensed Certifying Authorities, and the controller which is used to check whether the digital signature certificate has been revoked under Section 38 of the Act;

(e) online certificate status protocol responder certificates and online certificate status protocol responses that may be used in lieu of certificate revocation list.

(7) To create long term valid digital signature,—

(a) a timestamp shall be applied initially to the signed data including the certificates and revocation information;
(b) ensure that initial time stamp shall cover all the data and signature(s);
(c) a nested time stamp option shall be used to ensure signature validity past the time stamping service provider's (tssp) key or algorithm expiry where the nesting of time stamps implies that a subsequent time stamp shall be applied to the prior time stamp;
(d) signature(s) and time stamps may be embedded in the data itself or stored separately as standalone.

5. Verification of digital signature.—(1) The verification of a digital signature shall be accomplished by computing a new hash result of the original electronic record by means of the hash function used to create a digital signature and by using the public key and the new hash result, the verifier shall check—
(a) if the digital signature was created using the corresponding private key and shall be applicable for parallel and counter signatures applied on the electronic record, if present;
(b) the time when the digital signature was created.

(2) To verify counter signature, the signature on electronic record and thereafter signature on previous signature serially shall be verified.

(3) To verify parallel signature, signature on electronic record shall be verified independently.

(4) To verify long term signature, the initial timestamp and all subsequent time stamp applied on the each prior timestamp shall be verified.

6. Verification of Digital Signature Certificate.—(1) The self signed certificate generated by the Controller, which begins the trust chain for the public key infrastructure, shall be used to verify the authenticity of the public key certificate of the licensed Certifying Authorities.

(2) The public key certificate of the licensed Certifying Authorities shall be used to verify the authenticity of the digital signature certificate issued to the subscribers.

(3) The certificate revocation list maintained by the licensed Certifying Authorities shall be checked to confirm whether the certificate of the licensed Certifying Authorities is valid or whether it has been revoked under Section 38 the Act.

(4) While verifying the validity of a digital signature the corresponding digital signature certificate shall chain up through the public key certificate of the issuing Certifying Authority to the self signed certificate of the Controller and if any of the certificates in the trust chain is not trusted the signature shall not be verified.

(5) The Digital Signature Certificate shall be verified with respect to time of signature created.

(6) The chain of certificates shall be verified in accordance with the standards specified in Rule 7.

(7) If the certificate validity is less than one hour, the checking of revocation list shall not be required.

76. Having referred to the manner of authentication of electronic records as prescribed under the IT Act, it is now pertinent to refer to the method and the procedure prescribed under Chapter XVIII of the CGST

Rules, which relates to Demands and Recovery. Rule 26 under Chapter III – Registration, often referred to by the parties and the decisions cited by them are also noticed hereinbelow. The relevant Rules are extracted hereinafter:

CHAPTER III
REGISTRATION

Rule 26. Method of authentication.- (1) All applications, including reply, if any, to the notices, returns including the details of outward and inward supplies, appeals or any other document required to be submitted under the provisions of these rules shall be so submitted electronically with digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf:

(2) Each document including the return furnished online shall be signed or verified through electronic verification code-

(a) in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;

(b) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorised signatory of such Karta;

(c) in the case of a company, by the chief executive officer or authorised signatory thereof;

(d) in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;

(e) in the case of a firm, by any partner thereof, not being a minor or authorised signatory thereof;

(f) in the case of any other association, by any member of the association or persons or authorised signatory thereof;

(g) in the case of a trust, by the trustee or any trustee or authorised signatory thereof; or

(h) in the case of any other person, by some person competent to act on his behalf, or by a person authorised in accordance with the provisions of section 48.

(3) All notices, certificates and orders under the provisions of this Chapter shall be issued electronically by the proper officer or any other officer authorised to issue such notices or certificates or orders, through digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf.

Chapter XVIII

DEMANDS AND RECOVERY

Rule 142. Notice and order for demand of amounts payable under the Act.— (1) The proper officer shall serve, along with the

(a) notice issued under Section 52 or Section 73 or Section 74 or Section 74A or Section 76 or Section 122 or Section 123 or Section 124 or Section 125 or Section 127 or Section 129 or Section 130, a summary thereof electronically in FORM GST DRC-01,

(b) statement under sub-section (3) of Section 73 or sub-section (3) of Section 74 or sub-section (3) of Section 74-A, a summary thereof electronically in FORM GST DRC-02, specifying therein the details of the amount payable.

(1-A) The proper officer may, before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74 or sub-section (1) of Section 74-A, as the case may be, communicate the details of any tax, interest and penalty as ascertained by the said officer, in Part A of FORM GST DRC-01-A.

(2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of Section 73 or clause (i) of sub-section (8) of Section 74-A, as the case may be, or tax, interest and penalty in accordance with the provisions of sub-section (5) of Section 74 or clause (i) of sub-section (9) of Section 74-A], or where any person makes payment of tax, interest, penalty or any other amount due in accordance with the provisions of the Act, whether on his own ascertainment or, as communicated by the proper officer under sub-

rule (1-A), he shall inform the proper officer of such payment in FORM GST DRC-03 and an acknowledgement, in FORM GST DRC-04 shall be made available to the person through the common portal electronically.

(2A) Where the person referred to in sub-rule (1-A) has made partial payment of the amount communicated to him or desires to file any submissions against the proposed liability, he may make such submission in Part B of FORM GST DRC-01-A, and thereafter the proper officer may issue an intimation in Part-C of FORM GST DRC-01A, accepting the payment or the submissions or both, as the case may be, made by the said person.

(2B) Where an amount of tax, interest, penalty or any other amount payable by a person under Section 52 or Section 73 or Section 74 or Section 74-A or Section 76 or Section 122 or Section 123 or Section 124 or Section 125 or Section 127 or Section 129 or Section 130, has been paid by the said person through an intimation in FORM GST DRC-03 under sub-rule (2), instead of crediting the said amount in the electronic liability register in FORM GST PMT-01 against the debit entry created for the said demand, the said person may file an application in FORM GST DRC-03A electronically on the common portal, and the amount so paid and intimated through FORM GST DRC-03 shall be credited in Electronic Liability Register in FORM GST PMT-01 against the debit entry created for the said demand, as if the said payment was made towards the said demand on the date of such intimation made through FORM GST DRC-03:

Provided that where an order in FORM GST DRC-05 has been issued in terms of sub-rule (3) concluding the proceedings, in respect of the payment of an amount in FORM GST DRC-03, an application in FORM GST DRC-03A cannot be filed by the said person in respect of the said payment.

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of Section 73 or under clause (ii) of sub-section (8) of Section 74-A, as the case may be, or tax, interest and penalty under sub-section (8) of Section 74 or under clause (ii) of sub-section (9) of Section 74-A, as the case may be, within the period specified therein, or where the person concerned makes payment of the amount referred to in sub-section (1) of Section 129 within seven days of the notice issued under sub-section (3) of that section but before the issuance of order under the said sub-section (3), he shall intimate the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an intimation in FORM GST DRC-05 concluding the proceedings in respect of the said notice.

(4) The representation referred to in sub-section (9) of Section 73 or sub-section (9) of Section 74 or sub-section (6) of Section 74-A] or sub-section (3) of Section 76 or the reply to any notice issued under any

section whose summary has been uploaded electronically in FORM GST DRC-01 under sub-rule (1) shall be furnished in FORM GST DRC-06.

(5) A summary of the order issued under Section 52 or Section 62 or Section 63 or Section 64 or Section 73 or Section 74 or Section 74-A or sub-section (12) of Section 75 or Section 75 or Section 76 or Section 122 or Section 123 or Section 124 or Section 125 or Section 127 or Section 129 or Section 130 shall be uploaded electronically in FORM GST DRC-07, specifying therein the amount of tax, interest and penalty, as the case may be, payable by the person concerned.

(6) The order referred to in sub-rule (5) shall be treated as the notice for recovery.

(7) Where a rectification of the order has been passed in accordance with the provisions of Section 161 or where an order uploaded on the system has been withdrawn, a summary of the rectification order or of the withdrawal order shall be uploaded electronically by the proper officer in FORM GST DRC-08.

Rule 142A. Procedure for recovery of dues under existing laws. - (1) A summary of order issued under any of the existing laws creating demand of tax, interest, penalty, fee or any other dues which becomes recoverable consequent to proceedings launched under the existing law before, on or after the appointed day shall, unless recovered under that law, be recovered under the Act and may be uploaded in FORM GST DRC-07A electronically on the common portal for recovery under the Act and the demand of the order shall be posted in Part II of Electronic Liability Register in FORM GST PMT-01.
(2) Where the demand of an order uploaded under sub-rule (1) is rectified or modified or quashed in any proceedings, including in appeal, review or revision, or the recovery is made under the existing laws, a summary thereof shall be uploaded on the common portal in FORM DRC-08A and Part II of Electronic Liability Register in FORM GST PMT-01 shall be updated accordingly.

Rule 142-B. Intimation of certain amounts liable to be recovered under Section 79 of the Act.—(1) Where, in accordance with Section 75 read with Rule 88-C, or otherwise, any amount of tax or interest has become recoverable under Section 79 and the same has remained unpaid, the proper officer shall intimate, electronically on the common portal, the details of the said amount in FORM GST DRC-01D, directing the person in default to pay the said amount, along with applicable interest, or, as the case may the amount of interest, within seven days of the date of the said intimation and the said amount shall be posted in Part-II of Electronic Liability Register in FORM GST PMT-01.

(2) The intimation referred to in sub-rule (1) shall be treated as the notice for recovery.

(3) Where any amount of tax or interest specified in the intimation referred to in sub-rule (1) remains unpaid on the expiry of the period

specified in the said intimation, the proper officer shall proceed to recover the amount that remains unpaid in accordance with the provisions of Rule 143 or Rule 144 or Rule 145 or Rule 146 or Rule 147 or Rule 155 or Rule 156 or Rule 157 or Rule 160.

Rule 145. Recovery from a third person.— (1) The proper officer may serve upon a person referred to in clause (c) of sub-section (1) of Section 79 (hereafter referred to in this rule as "the third person"), a notice in Form GST DRC-13 directing him to deposit the amount specified in the notice.

(2) Where the third person makes the payment of the amount specified in the notice issued under sub-rule (1), the proper officer shall issue a certificate in Form GST DRC-14 to the third person clearly indicating the details of the liability so discharged.

Rule 151. Attachment of debts and shares, etc.—(1) A debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any court shall be attached by a written order in Form GST DRC-16 prohibiting—

(a) in the case of a debt, the creditor from recovering the debt and the debtor from making payment thereof until the receipt of a further order from the proper officer;

(b) in the case of a share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon;

(c) in the case of any other movable property, the person in possession of the same from giving it to the defaulter.

(2) A copy of such order shall be affixed on some conspicuous part of the office of the proper officer, and another copy shall be sent, in the case of debt, to the debtor, and in the case of shares, to the registered address of the corporation and in the case of other movable property, to the person in possession of the same.

(3) A debtor, prohibited under clause (a) of sub-rule (1), may pay the amount of his debt to the proper officer, and such payment shall be deemed as paid to the defaulter.

Rule 152. Attachment of property in custody of courts or Public Officer.— Where the property to be attached is in the custody of any court or Public Officer, the proper officer shall send the order of attachment to such court or officer, requesting that such property, and any interest or dividend becoming payable thereon, may be held till the recovery of the amount payable.

77. A careful reading of Rule 142, which provides for notice and order for demand of amounts payable under the Act, shows a discernible conspicuous distinct method of issuance of notice in the prescribed form

or summary thereof **electronically uploaded** on common portal. Rule 142(1)(a) states that the proper officer shall serve along with the notice issued under different Sections along with summary thereof **electronically** in Form GST DRC-01, and as per 1(b) the statement and a summary thereof in Form GST DRC-02 specifying the details of the amount payable. Rule 2B specifies that where an amount of tax, interest, penalty or any other amount payable by a person has been paid by the said person through an intimation in Form GST DRC-03 under sub-rule (2), instead of crediting the said amount in the electronic liability register in Form GST PMT-01 against the debit entry created for the said demand, the said person may file an application in Form GST DRC-03A **electronically on the common portal,** and the amount so paid and intimated through Form DRC-03 shall be credited in Electronic Liability Register in Form GST PMT-01 against the debit entry created for the said demand, as if the said payment was made towards the said demand on the date of such intimation made through Form GST DRC-03. Rule 142(4) states that the representation referred to in sub-section (9) of Section 73 or sub-section (9) of Section 74 or sub-section (6) of Section 74-A or sub-section (3) of Section 76 or the reply to any notice issued under any section whose summary has been **uploaded electronically** in FORM GST DRC-01 under sub-rule (1) shall be furnished in FORM GST DRC-06. Rule 142(5) states that a summary of the order issued under Section 52 or Section 62 or Section 63 or Section

64 or Section 73 or Section 74 or Section 74-A or sub-section (12) of Section 75 or Section 75 or Section 76 or Section 122 or Section 123 or Section 124 or Section 125 or Section 127 or Section 129 or Section 130 shall be **uploaded electronically** in FORM GST DRC-07, specifying therein the amount of tax, interest and penalty, as the case may be, payable by the person concerned. Rule 142A specifies that a summary of order issued under any of the existing laws creating demand of tax, interest, penalty, fee or any other dues which becomes recoverable consequent to proceedings launched under the existing law before, on or after the appointed day shall, unless recovered under that law, be recovered under the Act and may be uploaded in FORM GST DRC-07A **electronically on the common portal** for recovery under the Act. Rule 142B states that where, in accordance with Section 75 read with Rule 88-C, or otherwise, any amount of tax or interest has become recoverable under Section 79 and the same has remained unpaid, the **proper officer shall intimate, electronically** on the common portal. As per Rule 145, the proper officer may serve upon a person referred to in clause (c) of sub-section (1) of Section 79 (hereafter referred to in this rule as "the third person"), a notice in Form GST DRC-13 directing him to deposit the amount specified in the notice. As per rule 152, where the property to be attached is in the custody of any court or Public Officer, the proper officer shall send the order of attachment to such court or officer, requesting that such property, and any interest or dividend

becoming payable thereon, may be held till the recovery of the amount payable.

78. The method and the procedure prescribed under Chapter XVIII of the Rules conspicuously does not refer to any digital signature to be affixed in the relevant forms. It is further discernible that the service of notice of a third person under Rule 145 in Form DRC 13 and other provisions, such as Rules 146 and 147 relating to recovery through execution of a decree etc., and recovery by sale of movable or immovable property do not speak of service of notice or issue of order electronically in the prescribed forms. Similar is the position under Rules 151, 152, 153, 155 and 156, Rule 158 refers to filing of an application for payment of tax and other amounts in instalments by a taxable person in Form GST DRC-20.

79. Reference has often been made to Rule 26 which occurs under Chapter III – Registration. The method of authentication under Rule 26(3) does refer to issuance of notices, certificates and orders under the provisions of this Chapter electronically by the proper officer or any other officer authorized through digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 or verified by any other mode of signature or verification as notified by the Board in this behalf. This rule also does not restrict the notice, certificate or order to be issued electronically through digital signature certificate. It can be through e-signature under

the provisions of the IT Act or verified by any other mode of signature or verification as notified by the Board in this behalf. The Rule 26(3) is applicable to notices, certificates and orders under the provisions of this Chapter i.e., Registration and cannot be borrowed or applied to Chapter XVIII which relates to 'Demands and Recovery' and which prescribes the method and procedure for service of notices or orders or summary thereof electronically in the prescribed forms.

80. In order to make the distinction clear, it is also pertinent to refer to some of the other Rules which consciously prescribe other modes of signature or verification. A tabular chart hereinbelow would further elucidate the method by which these notices or orders or demands have to be served electronically.

Sl. No.	Rules	Rule	sub-rule	Relevant Extract
1.	**Central Goods and Services Tax Rules, 2017**	**3. Intimation for composition levy**	(1) and (3)	(1) Any person who has been granted registration on a provisional basis under clause (b) of sub-rule (1) of Rule 24 and who opts to pay tax under Section 10, shall electronically file an intimation in Form GST CMP-01, **duly signed or verified through electronic verification code,** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the appointed day, but not later than thirty days after the said day, or such further period as may be extended by the Commissioner in this behalf: Xxx xxx (3) Any registered person who opts to pay tax under Section 10 shall electronically file an intimation in Form GST CMP-02, **duly signed or verified through electronic verification code**, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the commencement of the financial year for which the option to pay tax under the aforesaid section is exercised and shall furnish the statement in Form GST ITC-03 in accordance with the provisions of sub-rule (4) of Rule 44 within a period of sixty days from the commencement of the relevant financial year: Provided that any registered person who opts to pay tax under Section 10 for the Financial Year 2020-21 shall electronically file an intimation in Form GST CMP-02, **duly signed or verified through electronic verification code**, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner on or before 30th day of June, 2020 and shall furnish the statement in Form GST ITC-03 in accordance with the provisions of sub-rule (4) of Rule 44 up to the 31st day of July, 2020.
		6. Validity of composition levy	(3)	(3) The registered person who intends to withdraw from the composition scheme shall, before the date of such withdrawal, file an application in Form GST CMP-04, **duly signed or verified through electronic verification code**, electronically on the common portal.
		8. Application for registration	(4)	(4) Using the reference number generated under sub-rule (3), the applicant shall electronically submit an application in Part B of Form GST REG-01, **duly signed or verified through electronic verification code**, along with the documents specified in the said Form at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
		10. Issue of registration certificate	(4) and (5)	(4) Every certificate of registration shall be **duly signed or verified through electronic verification code** by the proper officer under the Act. (5) Where the registration has been granted under sub-rule (5) of Rule 9, the applicant shall be communicated the registration number, and the certificate of registration under sub-rule (1), **duly signed or verified through electronic verification code**, shall be made available to him on the common portal, within a period of three days after the expiry of the period specified in sub-rule (5) of Rule 9.
		12. Grant of registration to persons required to deduct tax at source or to collect tax at source	(1)	(1) Any person required to deduct tax in accordance with the provisions of Section 51 or a person required to collect tax at source in accordance with the provisions of Section 52 shall electronically submit an application, **duly signed or verified through electronic verification code**, in Form GST REG-07 for the grant of registration through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
		13. Grant of registration to non-resident taxable person	(1) and (4)	(1) A non-resident taxable person shall electronically submit an application, along with a self-attested copy of his valid passport, for registration, **duly signed or verified through electronic verification code**, in Form GST REG-09, at least five days prior to the commencement of business at the common portal either directly or through a Facilitation Centre notified by the Commissioner: xxx (4) The application for registration made by a non-resident taxable person shall be **duly signed or verified through electronic verification code** by his authorised signatory who shall be a person resident in India having a valid Permanent Account Number.
		14. Grant of registration to a person supplying online information and database access or retrieval services from a place outside India to non-taxable online recipient or to a person supplying online money gaming from a place outside India to a person in India	(1)	(1) Any person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient or any person supplying online money gaming from a place outside India to a person in India shall electronically submit an application for registration, **duly signed or verified through electronic verification code**, in Form GST REG-10, at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

		14-A Option for taxpayers having monthly output tax liability below threshold limit	(5)	(5) The registered person who intends to withdraw from the option availed under sub-rule (1), shall file an application, in FORM GST REG-32, **duly signed or verified through electronic verification code** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner: xxx
		17. Assignment of Unique Identity Number to certain special entities	(1)	(1) Every person required to be granted a Unique Identity Number in accordance with the provisions of sub-section (9) of Section 25 may submit an application electronically in Form GST REG-13, **duly signed or verified through electronic verification code**, in the manner specified in Rule 8 at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
		19. Amendment of registration	(1)	(1) Where there is any change in any of the particulars furnished in the application for registration in Form GST REG-01 or Form GST REG-07 or Form GST REG-09 or Form GST REG-10 or in the intimation furnished by the composition taxpayer in FORM GST CMP-02 or for Unique Identity Number in Form GST REG-13, either at the time of obtaining registration or Unique Identity Number or as amended from time to time, the registered person shall, within a period of fifteen days of such change, submit an application, **duly signed or verified through electronic verification code**, electronically in FORM GST REG-14, along with the documents relating to such change at the common portal, either directly or through a Facilitation Centre notified by the Commissioner: xxx
		24. Migration of persons registered under the existing law	(2)(a)	(2)(a) Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in Form GST REG−26, **duly signed or verified through electronic verification code**, along with the information and documents specified in the said application, on the common portal either directly or through a Facilitation Centre notified by the Commissioner.
		26. Method of authentication	(1), (2) and (3)	(1) All applications, including reply, if any, to the notices, returns including the details of outward and inward supplies, appeals or any other document required to be submitted under the provisions of these rules shall be so submitted electronically **with digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000)** or verified by any other mode of signature or verification as notified by the Board in this behalf. (2) Each document including the return furnished online **shall be signed or verified through electronic verification code**— xxx (3) **All notices, certificates and orders under the provisions of this Chapter shall be issued electronically by the proper officer or any other officer authorised to issue such notices or certificates or orders, through digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf**.
		46. Tax invoice	(q) and proviso	(q) **signature or digital signature of the supplier or his authorised representative**; xxx **Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic invoice in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000**):
		49. Bill of supply	(h) and proviso	(h) **signature or digital signature of the supplier or his authorised representative**: xxx Provided also that the **signature or digital signature of the supplier or his authorised representative** shall not be required in the case of issuance of an electronic bill of supply in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).
		50. Receipt voucher	(k)	(k) **signature or digital signature of the supplier or his authorised representative**: xxx
		51. Refund voucher	(k)	(k) **signature or digital signature of the supplier or his authorised representative**.
		52. Payment voucher	(j)	(j) **signature or digital signature of the supplier or his authorised representative**.
		53. Revised tax invoice and credit or debit	(1)(j) and (1A)(i)	(1) A revised tax invoice referred to in Section 31 shall contain the following particulars, namely—

		notes		xxx (j) **signature or digital signature of the supplier or his authorised representative**. (1A) A credit or debit note referred to in Section 34 shall contain the following particulars, namely:— xxx (i) **signature or digital signature of the supplier or his authorised representative**.
		54. Tax invoice in special cases	(1)(f), (2) and (4)	(1) An Input Service Distributor invoice or, as the case may be, an Input Service Distributor credit note issued by an Input Service Distributor shall contain the following details— xxx (f) **signature or digital signature of the Input Service Distributor or his authorised representative**: xxx (2) Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said supplier may issue a consolidated tax invoice or any other document in lieu thereof, by whatever name called for the supply of services made during a month at the end of the month], whether issued or made available, physically or electronically whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as mentioned under Rule 46: **Provided that the signature or digital signature of the supplier or his authorised representative shall not be** required in the case of issuance of a consolidated tax invoice or any other document in lieu thereof in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000). xxx (4) Where the supplier of taxable service is supplying passenger transportation service, a tax invoice shall include ticket in any Form, by whatever name called, whether or not serially numbered, and whether or not containing the address of the recipient of service but containing other information as mentioned under Rule 46: **Provided that the signature or digital signature of the supplier or his authorised representative shall not be** required in the case of issuance of ticket in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000). xxx
		55. Transportation of goods without issue of invoice	(1)(ix)	(1) For the purposes of— xxx the consigner may issue a delivery challan, serially numbered not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of goods for transportation, containing the following details, namely— xxx (ix) **signature**.
		56. Maintenance of accounts by registered persons	(15)	(15) The records under the provisions of this Chapter may be maintained in electronic Form and the record so maintained **shall be authenticated by means of a digital signature**.
		83. Provisions relating to a goods and services tax practitioner	(10)(b)	(10) The goods and services tax practitioner shall— xxx (b) **affix his digital signature on the statements prepared by him or electronically verify using his credentials**.
		106. Form and manner of appeal to the Appellate Authority for Advance Ruling	(3)(b)	(3) The appeal referred to in sub-rule (1) or sub-rule (2), the verification contained therein and all the relevant documents accompanying such appeal **shall be signed**,— xxx (b) **in the case of an applicant, in the manner specified in Rule 26**.
		108. Appeal to the Appellate Authority	(2)	(2) The grounds of appeal and the Form of verification as contained in Form GST APL-01 **shall be signed in the manner specified in Rule 26**.

		110. Appeal to the Appellate Tribunal	(3)	(3) The appeal and the memorandum of cross objections **shall be signed in the manner specified in rule 26**.
		111. Application to the Appellate Tribunal	(3)	(3) The appeal and the memorandum of cross objections **shall be signed in the manner specified in rule 26**.
		114. Appeal to the High Court	(2)	(2) **The grounds of appeal and the Form of verification as contained in Form GST APL-08 shall be signed in the manner specified in Rule 26**.
		117. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day.	(1)	(1) Every registered person entitled to take credit of input tax under Section 140 shall, within ninety days of the appointed day, submit a declaration electronically in Form GST TRAN-1, **duly signed, on the common portal** specifying therein, separately, the amount of input tax credit of eligible duties and taxes, as defined in Explanation 2 to Section 140, to which he is entitled under the provisions of the said section: xxx
		139. Inspection, search and seizure	(5)	(5) The officer seizing the goods, documents, books or things shall prepare an inventory of such goods or documents or books or things containing, inter alia, description, quantity or unit, make, mark or model, where applicable, and **get it signed by the person from whom such goods or documents or books or things are seized**.

81. Wherever the rule making authority has thought it necessary to apply Rule 26, it has consciously used '<u>prescribed the manner as specified in Rule 26</u>'. Such as under Rule 106 – 'Form and manner of appeal to the Appellate Authority for Advance Ruling' requires verification of the appeal and the relevant documents in case of an application to be signed <u>in the manner specified in Rule 26</u>.

82. The petitioners have referred to the Forms prescribed under Chapter XVIII. The Forms i.e., GST DRC-01, DRC-01A, DRC-02, DRC-05, DRC-07, DRC-07A, DRC-08, DRC-08A, DRC-09, DRC-10, DRC-11, DRC-12, DRC-13, DRC-14, DRC-16, DRC-17, DRC-18, DRC-19, DRC-21, DRC-22, DRC-23, DRC-25, contain, at the bottom, the Signature, Name, Designation, whereas, Forms - GST DRC-01B, DRC-01C, DRC-03, DRC-03A, DRC-06, DRC-20 and DRC-22A

contain Signature of Authorised Signatory. In GST DRC-15, at the bottom, it has 'Proper Officer/Specified Officer'.

83. The procedure prescribed under Chapter XVIII i.e., issuance of Notice or demand or summary thereof electronically on the common portal does not specifically require the digital signature to be inscribed on the document.

84. Whether, on this background in the statutory rules under Chapter XVIII, inscription of signature or digital signature as contained in the Forms have to be read as mandatory in the absence of which the notice or order would be invalid or nullity?

85. The operation of the GST regime through common portal as notified by the Government in terms of Section 146 for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill and for carrying out such other functions and for such purposes as may be prescribed and its functioning, is governed by the provisions of the Information Technology Act, 2000 as have been referred to in detail in the foregoing part of this discussion.

86. It is trite to say that Forms do not override legislation. This has been succinctly explained in **Vasudev Ramchandra Shelat** (supra) and referred to in the judgment rendered by the learned Division Bench of the Bombay High Court in **Apar Industries** (supra), rendered by Dr.

D.Y.Chandrachud, as His Lordships then was. It is apposite to extract the exposition of law relied therein as under (paras 37 and 38):

> **Forms do not override legislation:**
>
> 37. On behalf of the Revenue reliance was sought to be placed on the provisions of the form appended to the Income Tax Rules, as it obtained prior to the amendment to Section 234B. Schedule G which deals with the statement of taxes, inter alia, provided for the computation of interest under Section 234B after adjusting tax deducted/collected at source and advance tax from the tax payable. Under the form, the tax credit to be allowed under Section 115JAA was to be reckoned after computing the interest liability under Section 234B. The form has since been amended after the amendment brought about by the insertion of substituted Explanation 1 to Section 234B. As amended the form now requires credit under Section 115JAA to be taken into account prior to computing the interest leviable under Section 234B.
>
> 38. A form provided by a rule making authority which is a delegate of the legislature cannot override a statutory provision. Forms are subservient to legislation. Forms are intended to facilitate the implementation of legislation. Forms cannot supplant legislation. The principle of law was stated in felicitous language in the judgment of the Supreme Court in **Life Insurance Corporation of India vs. Escorts Limited**[37]. The court observed as follows (page 609 of 59 Comp Cas):
>
> > "Surely, the form cannot control the Act, the Rules or the directions. As one learned judge of the Madras High Court was fond of saying 'it is the dog that wags the tail and not the tail that wags the dog'. We may add what this Court had occasion to say in Vasudev Ramchandra Shelat vs. Pranlal Jayanand Thakar [1975] 45 Comp Cas 43, 54 (SC).
> >
> > 'The subservience of substance of a transaction to some rigidly prescribed form required to be meticulously observed, savours of archaic and outmoded jurisprudence'."

87. The forms being the subservient to legislation cannot override the statutory provision. They are intended to facilitate the implementation of legislation and cannot supplant legislation. The subservience of substance of a transaction to some rigidly prescribed form required to be meticulously observed, reflects an archaic and outmoded jurisprudence, as observed in **Vasudev Ramchandra Shelat** (supra).

[37] [1986] 59 Comp Cas 548 : (1986) 1 SCC 264

88. This being the legal position, the requirement of inscription of signature in the prescribed forms cannot override or supplant the Rules, under which they are prescribed.

89. This, therefore, now takes us to the method and procedure employed by the Goods and Services Tax Network (GSTN) through which the notices or orders or summary thereof under Chapter XVIII are served electronically through the common portal.

90. Be it indicated herein that GSTN is officially authorized to operate the common portal GST Network for effective functioning of the GST regime. Its presence is not only proper but also necessary to explain the functioning of the system as per the requirements of the IT Act. However, it was not a party in any of the decided cases, as per the stand of the GSTN officials, on the question of service of unsigned documents, i.e., notices or demands or summary thereof under Chapter XVIII of the CGST Rules. It is in course of the present proceedings, recognizing the importance of role of GSTN, at the instance of the Court, they have been made parties.

91. GSTN has, for the first time, in such a matter undertaken a live demonstration of the working of the common portal as to how orders, demands, summary thereof etc., are electronically uploaded at the end of the proper officer and received and responded through the common portal by the taxpayer. The GSTN has explained the working of Digital

Signature Certificate in GST System (including technical aspect of Digital Signature) vis-a-vis the issuance of Notices/Orders by the officer/Proper officer, as extracted hereunder:

"3(A) Working of Digital Signing Certificate in GST System vis-à-vis compliance of the relevant provisions of the IT Act 2000:

I. Onboarding of the officer to the GST System:

1.An officer is onboarded to the GST System, and provided access to required statutory functions, based upon administrative directions from the respective tax administration - State or CBIC through a mandatory streamlined and pre-defined validation procedure.

2.After successful validation, the GST System creates a unique user ID for the officer the user ID is combination of validated first and last name of the officer and a 2-digit number. These credentials of the officer are validated against the third-party government sources like CBDT before being accepted in the GST System.

3.The officer is subsequently required to create a password of their choice on the GST System.

II. Composition of Digital Signature Certificate (DSC):

1. A Digital Signature Certificate ('DSC' herein) is an electronic certificate issued to an individual officer (referred as "subscriber" herein) by a licensed Certifying Authority (referred as 'CA' herein) under the Information Technology Act, 2000 and the rules framed thereunder. The Class-3 DSC is a component of a Public Key Infrastructure (PKI) trust model and binds a standard verified officer's identity (Name and PAN) to a cryptographic public key through the CA's digital signature. This is in accordance with Section 3 of the IT Act.

2. It is submitted that the above DSC is stored and used through a hardware cryptographic token (commonly referred to as a USB "dongle"). The token is a secure cryptographic device that holds:

(a) The certificate (including the public key and identity attributes) and;

(b) The corresponding private key in protected storage.

The USB dongle is protected by PIN known only to the holder of this USB dongle.

It is important to mention that the private key is designed to be non-exportable from the token. The token is unlocked for signing operations by entering a

PIN/Password known only to the DSC holder; without this PIN, the device will not perform signature operations.

3.It is further submitted that the DSC includes the below details required for verification by relying parties (GST System in this context):

a. subscriber's identity attributes (Name & PAN)

b. the subscriber's public key,

c. certificate serial number,

d. the issuing CA's identity,

e. the validity period (Not Before/Not After), and

f. the CA's digital signature over the certificate. The CA's signature allows any verifier to validate that the certificate has not been altered and was issued by that CA.

It is submitted that in the GST System context, the certificate is read from the USB dongle using client-side service called "emSigner". This service is capable of working with the USB dongle using standard cryptographic interfaces, enumerates available certificates present in the token, and exposes certificate metadata (including subject identity and PAN as encoded in the certificate) for selection and validation. The GST System is able to detect the certificate and perform the signature operation subsequently.

4. It is again submitted that every such digitally signed notice/order is created using the private key contained in the USB dongle and is verifiable using the public key contained in the signed record. Further the DSC is uniquely identifiable by its serial number and issuing Certifying Authority. Any signed transaction can therefore be traced to the specific certificate used, and the verification process can demonstrate whether the signature corresponds to the certificate and whether that certificate was valid (i.e., within its validity period and not revoked) at the relevant time.

5. It is submitted that Certificate status (valid/revoked/ suspended/expired) is determined using the Certifying Authority's revocation mechanisms. GST System allows a DSC to be used only if it has not been revoked at the time of signing by the officer, thereby mitigating risks arising from lost tokens, compromised keys, or administrative revocation.

III. Public / Private Keys

1. Each DSC is associated with a cryptographic key pair: a private key and a public key that are mathematically linked. The private key is held securely within the hardware token (USB dongle) and is intended to be used only by the

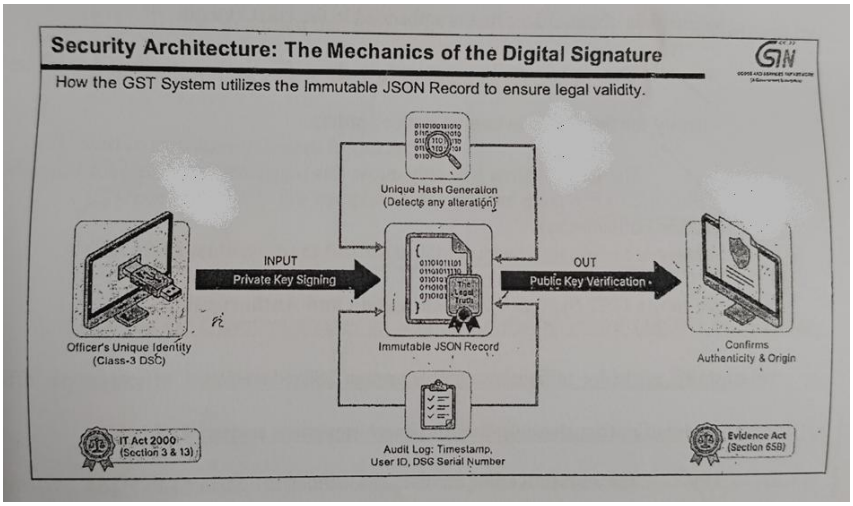
subscriber (officer). The public key is embedded within the DSC and is intended to be shared for verification.

2. Further, in a digital signature operation implemented in the GST System, the officer's private key is used to sign and produce a digital signature value, including the public key, for the notice / order JSON. The private key is confined within the USB dongle. The public key from the digital signature value is used to verify the signature and confirm:

(a) integrity-whether the signed content was altered after signing, and

(b) authenticity-whether the signature corresponds to the private key paired with the public key in the certificate.

A detailed illustration containing/explaining the aforesaid process is as under:



IV. Registration of DSC

1. The officer is required to use a PAN based class-3 DSC to issue any notice/order in the GST System. For such purpose, the officer is first required to register a DSC that qualifies the below conditions:

(a) Issued by one of the valid Certifying Authorities (CA)

(b) Is based on the Name & PAN of the officer

(c) Is of class-3 category

(d) Is not revoked by the issuing authority at the time of registration

2. Accordingly, the officer is required to insert their DSC device (USB dongle) in their computer and enter PIN number known only to the DSC holder.

3. Post PIN validation the unique identity of the officer is validated with the credentials of the officer that is embedded in the USB Dongle.

4. The certificate is registered in the GST System against the officer's identity for future use in issuing notice / orders.

5. The GST System will only allow this registered certificate for this officer to issue notice/orders.

V. Login to the GST System - Authentication and Authorisation

As a pre-requisite for taking any action on the GST System, the officer/proper officer has to undergo authentication & authorisation process as described below:

(1) The authentication requires the officer to log in to the GST System by using either their physical class-3 PAN based digital signature (DSC), or password, and OTP with their unique user ID.

(2) After successful authentication of officer, the GST System also validates if the officer has been designated to discharge the statutory duty. It is submitted that it is only after successful 'authentication' and 'authorization', the officer/proper officer is enabled to issue notices/orders. More so, the officer/proper officer is required to complete the due diligence of the case and complete the details in the notified 'Form' of the required notice or order on the GST System. It is at the cost of repetition reiterated that no notice/ order can be issued without affixing the officers DSC credentials. The system will not permit such issuance of notice/order without DSC.

3(B). Process of Issuing Notices / Orders by the Proper Officers

1. It is submitted that the issuance of notices/ orders in the GST System by the officer/ proper officer consists of two step processes:

1. Creation of Notices/Orders in the System:

(i) Once the details are completed, the officer must affix their DSC (used at the time of authentication) to finalise order issuance process in the system.

(ii) The GST System creates an immutable digital record (JSON) of this order, creates a 'hash' and maps a unique order identifier with the

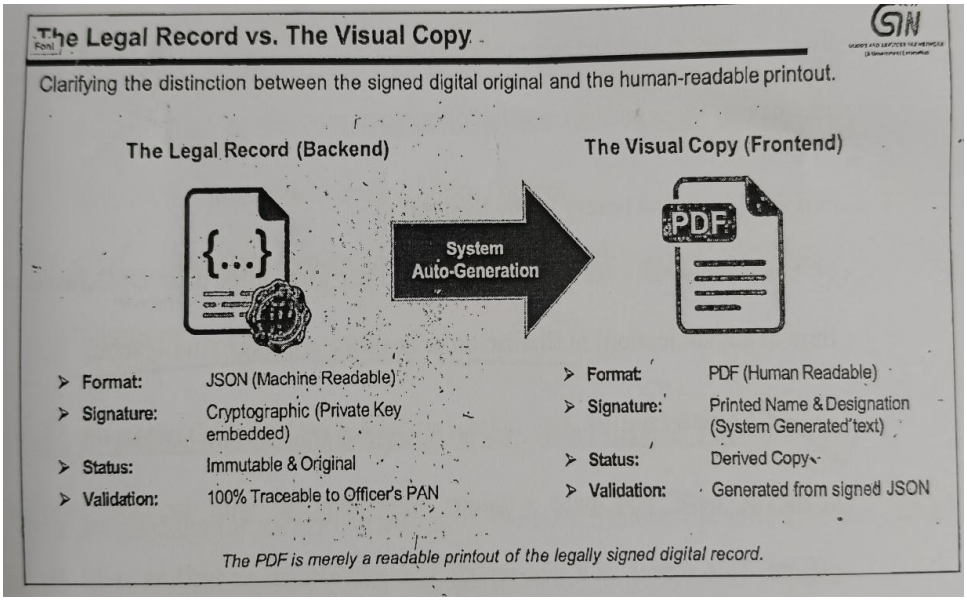
DSC used by the officer. This serves as a non-repudiation mechanism as well as audit record for future references. This step completes the process of creating the notice or order in the backend system.

2. Serving to taxpayer:

(i) The system creates a multi-channel alert for the taxpayer in form of email, SMS and a notification on the GST Common Portal.

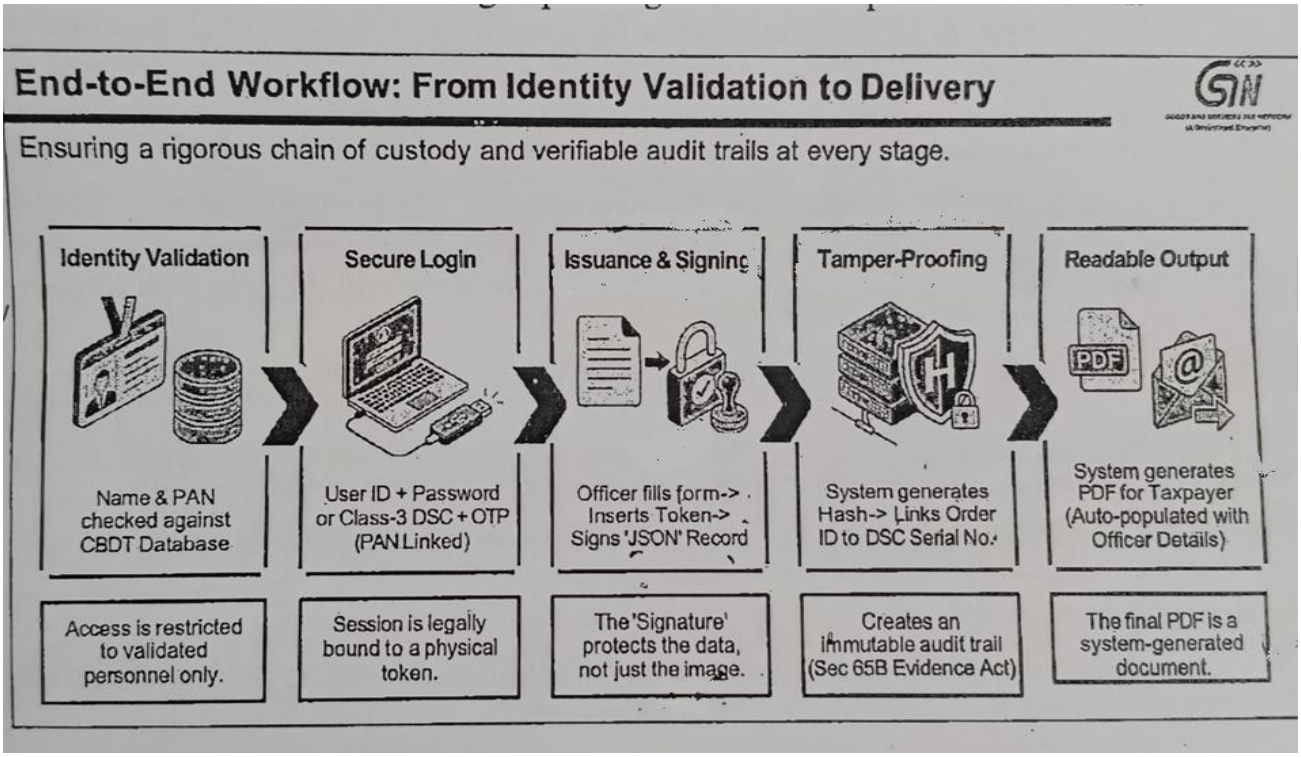
(ii) The system generates PDF from the digital record (JSON) of notice /order for reference of taxpayer, which the officer issued by affixing their DSC, for consumption/readability of the taxpayer.

A detailed illustration containing/explaining the aforesaid process is as under:



It is noteworthy that the PDF is generated by the system by replicating the digital notices/orders issued by the officer/proper officer as per the procedure detailed above. The traceability of the officer's digital signature (DSC) is maintained by the GST System. Furthermore, the system prints officer's name, designation and jurisdiction automatically on the PDF based on the issuing officer details. **Further, it is also important to note that a notices/order can only become available on the GST Portal if officer/proper officer issues the same by adhering to the above-mentioned process**. In other words, the availability of the notice/order on the GST System can be treated as authentic under the GST Law/rules made thereunder. Hence, it is stated that while all notices/orders issued by the proper officers on the GST System are duly signed using DSC, the PDF is generated by the system for readability of taxpayers.

A detailed illustration containing/explaining the aforesaid process is as under:



92. It is stated that when a notice or order is issued by the proper officer after affixing their DSC, the GST System generates a hash of the immutable digital record (JSON) using a secure hash algorithm. This mechanism ensures data integrity, tamper detection, and content immutability. The digital signature is applied to this hash value using the officer's private key, in accordance with the provisions of Section 3, 3-A and Section 13 of the IT Act.

93. The GSTN states that GST System maintains comprehensive audit records for all digitally signed notices and orders in their JSON format. These records include the unique order or notice identifier, hash value, DSC serial number, unique identifier of signing officer in the GST System, and creation date timestamp. Audit records are immutable and securely retained to support, traceability, accountability, and non-repudiation. These electronic records constitute legally admissible evidence in accordance with Section 65B of the Indian Evidence Act, 1872 and Section 4 of the IT Act, and enable independent verification of the authenticity and integrity of issued notices or orders by law enforcement agencies.

94. In the above background explained by the GSTN of working of the GST system, it is to be seen whether as per requirements of the CGST Act, Chapter XV–Demands and Recovery relating to adjudication proceedings and the CGST Rules, 2017 under Chapter XVIII – Demands and Recovery, the procedure followed by the GSTN and the proper officers conform to the provisions of the IT Act. Whether the show cause notices or adjudication orders under this Chapter are electronically authenticated while uploading them on the common portal?

95. As per the elaborate discussion made in the previous paragraphs on the provisions of the IT Act, Section 3 of Chapter II of the IT Act provides for authentication of electronic records. As per Section 2(1)(p), the digital signature is a means of authentication as specified in Section 3. Whereas Section 2(1)(ta) and (tb) defines electronic signature and electronic signature certificate. Electronic signature means authentification of any electronic record by a subscriber by means of the electronic technique specified in Second Schedule and includes digital signature. The electronic signature certificate issued under Section 35 includes digital signature certificate. Private key is defined under Section 2(1)(zc) as the key of a key pair used to create a digital signature and public key is defined in Section 2(1)(zd) as the key of a key pair used to verify a digital signature and listed in the digital signature certificate. Section 3(2) provides that the authentication of electronic record shall be effected by the use of asymmetric crypto system and hash function. The process of 'asymmetric cryptography' commences when the source using a 'private key' encrypts the message and signature with a password and sends it to the recipient. The resulting encryption is the digital signature or hash result, which is unique to each document and thus, produces a new hash result or signature with each transmission.

96. As per working of the GSTN, an officer onboards the GST system and is provided access to undertake statutory functions through a mandatory streamline and pre-defined validation procedure. After successful validation, the GST system creates a unique user ID for the officer which is a combination of first and last name of the officer and a 2-digit number. These credentials of the officer are validated against the third party government sources like CBDT before being accepted in the GST system. The Digital Signature Certificate (DSC) is an electronic certificate issued to an individual officer by a licensed Certifying Authority under the IT Act, 2000 and the Rules framed thereunder.

97. The DSC key used by the tax officers in the State of Telangana is procured from Telangana Technology Services (TGTS). It is the nodal agency for procurement of hardware, software, networking components and other IT goods and services on behalf of various government departments of the State. M/s.e-Mudra is the Certifying Authority and service provider for Digital Signature Certificates. The tax officers login into the Common Portal using their Digital Signature Certificate Key.

98. After login into the common portal, the proper officer updates necessary details like year, section, act wise tax amounts, due date to reply, grounds etc., to generate reference number for the said show

cause notice/order. After uploading the attachment to the said show cause notice/order, he uses the command 'SIGN' for their DSC key by giving their private key, whereafter a message pops up in green colored font that the DSC has been properly attached and the notice reference number or order reference number has been generated. Notice or order are mailed to taxpayer and also made available on his dashboard.

99. The question is whether the electronic signature provides trustworthy proof. The Certification Authority acts as a repository of public keys and authenticates the relationship between a particular public key and its supplier. As per GSTN, the Class-3 is a component of a Public Key Infrastructure trust model and binds a standard verified officer's identity (Name and PAN) to a cryptographic public key through the Certifying Authority's digital signature. As per Section 3(2), the authentication of electronic record shall be effected by the use of asymmetric crypto system. The Certifying Authorities Rules provides that to sign an electronic record or any other item of information, the signer shall first apply the hash function in the signer's software, the hash function shall compute a hash result of standard length which is unique for all practical purposes to the electronic record. The signer's software transforms the hash result into a digital signature using signer's private key and the resulting digital signature shall be unique to

both electronic record and private key used to create it. The digital signature shall be attached to its electronic record and stored or transmitted with its electronic record. This process shows that the first step in creating a digital signature is to create a mathematical summary of the document to be signed and known as 'hash function', which is an algorithm that creates an ic representation of the original message in the form of a standard length hash value. The hash value is much smaller than the original message, but is unique to that message. The next step in creating a digital signature requires the signer of the message, to transform the message's unique hash value and original electronic message into, an electronic value by using a private key. The resulting electronic value is unique to the signer, because it is created as a combination of the original message's unique hash value and the signer's unique private key. Thus, a digital signature can be summarized as the electronically signed hash value of the signer's message created by the signer's private key and electronically attached to the message. Once the message is electronically signed by the signer, it is transmitted to the recipient along with the signer's public key.

100. The process for authentication is prescribed under Rule 5 of the Certifying Authorities Rules, 2000. The first step in verifying a digital signature requires the recipient to apply to the received message, the

same hash function used to create the original message's hash value. If the two hash values match identically, then message authentication is accomplished and the recipient is assured that the message has not been altered from its original form. The second step in verifying a digital signature requires the recipient of the message to determine whether the original message was digitally signed by the signer's private key. The recipient will know that the original message was signed by the signer's private key because the signer's public key, which was transmitted to the recipient along with the original message, will only verify a digital signature created by the signer's private key. Therefore, the digital signature is considered valid only if both the hash function and private key are verified by the recipient.

101. Certifying Authorities provide the information and surety that the person signing with the private key is he who purports to be and that no one other than the holder of the private key has written the message. It ensures integrity of the contents of the sender's message at the recipient end just as they were sent. By using the private and public keys, it is assured that the message has not been changed or altered. Confidentiality gives surety that only the sender and receiver can understand the message. Confidentiality can only be provided with

'electronic signatures' and not with 'digital signatures'. Encryption technology allows electronic signatures to provide this service.

102. The Digital Signature Certificate is stored and used through a hardware cryptographic token, commonly referred to as a USB dongle, which holds (a) the certificate (including the public key and identity attributes) and (b) the corresponding private key in protected storage. The USB dongle is protected by PIN known only to the holder of the USB dongle. The private key is designed to be non-exportable from the token. The token is unlocked for signing operations by entering a PIN/Password known only to the DSC holder, without this PIN, the device will not perform signature operations. The DSC includes the details required for verification by relying parties – (a) subscriber's identity attributes (Name & PAN), (b) the subscriber's public key, (c) certificate serial number, (d) the issuing Certifying Authority's identity, (e) the validity period and (f) the CA's digital signature over the certificate.

103. Every such digitally signed notice/order is created using the private key contained in the USB dongle and is verifiable using the public key contained in the signed record. The DSC is uniquely identifiable by its serial number and issuing Certifying Authority. Any signed transaction can therefore be traced to the specific certificate

used. The verification process can demonstrate whether the signature corresponds to the certificate and whether that certificate was valid at the relevant time. The GST system allows a DSC to be used only if it has not been revoked at the time of signing by the officer. Each and every DSC is associated with a cryptographic key pair: a private key and a public key that are mathematically linked. The private key is held securely within the hardware token (USB dongle) and is intended to be used only by the subscriber or proper officer. The public key is embedded within the DSC and is intended to be shared for verification.

104. In the working of GST system, as noted above, the officer is required to use a PAN based Class-3 DSC to issue any notice/order through the common portal by first registering the DSC that qualifies the conditions that it is issued by a valid certificate, based on the Name and PAN of the officer, is of class-3 category and has not been revoked by the issuing authority at the time of registration. After insertion of the DSC device (USB dongle) in their computer and entering PIN number known only to the DSC holder, the identity of the officer is validated. The GST system allows this registered certificate for this officer to issue notice/order. After successful authentification of officer, the GST system validates if the officer has been designated to discharge the statutory duty. Only after successful authentification and

authorization, the proper officer is enabled to issue notices/orders and complete the details in the notified 'form' of the required notice or order on the GST system. As such, without affixing the DSC credentials of the officers as a pre-requisite for log in to the GST system, no notice or order can be issued. Once the details are completed, the officer affixes his DSC used at the time of authentification to finalise order issuance process in the system. The GST system creates an immutable digital record (JSON) of this order, creates a 'hash' and maps a unique order identifier with the DSC used by the officer. This serves as a non-repudiation mechanism as well as audit record for further references. This step completes the process of creating the notice or order in the backend system.

105. The Second Schedule under Sl. No.1 provides for procedure for electronic signature or electronic authentification technique, as referred to above. It provides that e-authentification using Aadhaar and other e-KYC services. Sl. No.2 provides for e-authentication technique. It is a procedure for creating and accessing subscriber's signature key facilitated by trusted third party, i.e., the certifying authority. The certifying authority shall issue Digital Signature Certificate based on verification of the credentials of Digital Signature Certificate applicant as per the provisions of the IT Act and the Rules made thereunder. The

manner and requirement for authentification and storage of keys shall be as issued by the Controller from time to time under e-authentification guidelines, so should be the security procedure for creating the subscriber's key pair. The manner under clause (g) at Sl.No.1, in which information is authenticated by means of digital signature should comply with the manner and standards specified in Rules 3 to 12 of the Digital Signature (End Entity) Rules, 2015 in so far as they relate to the creation, storage and verification of digital signature. It is, therefore, proper to refer to the relevant rules under the Digital Signature (End Entity) Rules, 2015.

106. Rule 3 provides for the manner of authentication of information by means of digital signature, which shall (a) be created and verified by cryptography which concerns with transforming electronic record into seemingly unintelligible forms; (b) use Public Key Cryptography, which employs an algorithm using two different but mathematical related keys; one key (called the private key) for creating a digital signature and another key (called the public key) for verifying a digital signature; (c) use an hash function for creating and verifying a digital signature which required to make digital signature generation and verification efficient.

107. As per Rule 4, the signatory shall, while signing an electronic record or any other item of information, first apply an hash function in the signatory's hardware or software. The hash function shall produce a hash result. The signatory's hardware or software shall then transform the hash result into a digital signature using signatory's private key and signature algorithm. The contextual information like date and time shall be then made part of the digital signature. Rule 5 provides for verification mechanism for verification of digital signature. Rule 6 provides for verification of digital signature certificate. Rule 7 provides for digital signature standards applicable for different activities associated with signature functions, which include cryptographic hash function, encryption and digital signature etc. The technique and manner of authentification employed by the GSTN for onboarding of a proper officer by use of the digital signature certificate as explained in their additional counter affidavit and discussed above and examined in the light of the above provisions conform to the manner and the technique provided under the Second Schedule of the IT Act and the Digital Signature (End Entity) Rules, 2015.

108. The authentification is by creation of a hash value through a cryptographic system and use of digital signature certificate by the certifying authority. The manner of authentification of information is in

accordance with Rules 3 and 4 of the End Entity Rules as explained above. The contention of the petitioner that the electronic authentification of the notices/orders does not conform to the technique and procedure prescribed under the Second Schedule of the IT Act and the End Entity Rules, therefore, does not merit acceptance.

109. Once the notice or order is created in the system, it is served to the taxpayer through a multi-channel alert in the form of email, SMS and a notification on the GST Common Portal. At this stage, the system generates PDF (Protected Document Format) from the digital record (JSON) of notice/order for reference of taxpayer for consumption/ readability of the taxpayer. The issue raised herein is on the absence of visible digital signature on the PDF on such notice or order or summary of the notice or order issued in the prescribed Forms under Chapter XVIII of the CGST Rules. The proper officer has to fulfil the conditions prescribed under Section 3A(1) of the IT Act for an electronic authentification technique to be at par with authentification effected through a digital signature. The proper officer onboards the GST system after validation of its authenticity by using the DSC and entering the PIN/password known only to the DSC holder. Thereafter only, the officer is allowed to discharge the statutory duty and issue notices/ orders.

110. During the course of the submissions and based upon certain clarification dated 21.03.2024, digital signature on the pdf document available at the recipient end was being introduced to ensure taxpayer confidence. However, because of software issues in the State Tax Department, it appears that it could not be effectively implemented. It appears the GSTN has been working on this aspect of attending to the taxpayer's grievance in order to increase taxpayer's confidence in the working of the system. As held hereinabove, mere absence of a physical signature or digital signature on the show cause notices or orders covered under Chapter XVIII of the CGST Rules would not render it invalid or nullity in the eye of law, as they are electronically authenticated in the manner and procedure prescribed under the IT Act and the Rules made thereunder and made available through the common portal.

111. During the course of the reply submissions, learned counsel for the petitioner, Sri Karan Talwar had also adverted to an Audit report, where the Office of the Comptroller and Auditor General of India had commented upon the functioning of the common portal and on the issue of digitally signed document. However, this Court has categorically held hereinabove that show cause notices or orders under Chapter XVIII of the CGST Rules, being electronically authenticated and made

available on the common portal are in consonance with the provisions of the IT Act and the Rules. Therefore, the reliance placed on the Audit Report, would not denude the validity of such notices or orders properly authenticated in an electronic manner by the proper officers and uploaded on the common portal.

112. It is evident that the access to the common portal is permissible only to a proper officer having a DSC issued by the License Certifying Authority and protected by a PIN known only to the holder of the USB dongle. Similarly, a taxpayer who is registered under the CGST Act and is provided a user name and id can only access the system. The system is not an open platform available to be used by anyone else other than the

proper officer or subscriber in whose name the electronic signature certificate is issued, at one end and the taxpayer or the recipient at the other end.

113. The taxpayer registered under the CGST Act can only access the system through his user ID and password. Therefore, the authenticity of the electronic record transmitted to the taxpayer through its common portal cannot be doubted.

114. The verification of digital signature by the recipient as Rule 5 of the Certifying Authorities Rules by computing a new hash result of the original electronic record by means of the hash function used to create a digital signature by using the public key is not required in the working of the common portal under the GST system, where access is permissible only to a proper officer and to a registered taxpayer, who is provided a user id to access the system. The verification of digital signature in terms of Rule 5 of the Certifying Authorities Rules is intended to apply in cases such communication is made on open platform through electronic means and not in a case of this secure platform, such as common portal by the GSTN for working of the GST system in terms of the provisions of the Act and the Rules framed thereunder. The common portal is a digital public infrastructure maintained by the GSTN following all the security protocols. It is not a business to business digital infrastructure. Therefore, the procedure for verification at the recipient end as contended by the petitioners is not required as only a registered taxpayer can access through its user id and password.

115. This electronic record is documentary evidence under Section 3 of the Indian Evidence Act, 1872 or BSA 2023. A presumption is attached to an electronic record or an electronic signature under

Section 86 of the BSA, 2023 or Section 85B of the Indian Evidence Act, 1872. It provides that in any proceeding involving a secure electronic record, the Court shall presume unless contrary is proved that the secure electronic record has not been altered since the specific point of time to which the secure status relates. Similarly with the secure electronic signature, the Court shall presume unless the contrary is proved that the secure electronic signature is affixed by subscriber with the intention of signing or approving the electronic record. As per Section 87/85C of the BSA/Evidence Act, the court shall presume unless contrary is proved that the information listed in an Electronic Signature Certificate is correct. Further Section 90/88A of the aforesaid Acts accords recognition to electronic messages. It provides that the Court may presume that an electronic message forwarded by the originator through an electronic mail server to the addressee to whom the message purports to be addressed corresponds with the message as fed into his computer for transmission, but the Court shall not make any presumption as to the person by whom such message was sent. For the purposes of this section, the expressions 'addressee' and 'originator' shall have the same meanings respectively assigned to them in clause (b) and (za) of sub-section (1) of Section 2 of the IT Act, 2000. Section 119 of the BSA/ Section 114 of Evidence Act, provides that the Court

may presume the judicial and official acts have been regularly performed.

116. Therefore, in the light of the working of the GST system as explained above in the light of the provisions of the IT Act, 2000 and the manner of electronic authentication of notices/orders issued under Chapter XVIII of the CGST Rules do lead to the irresistible conclusion that the contention of the petitioners that these notices/orders are not digitally signed does not merit acceptance. Presence of digital signatures is not a requirement on the documents covered under Chapter XVIII of the CGST Rules. The State has taken a stand that in none of the pleadings of the writ petitions, the petitioners have made any allegation that proper officer has not issued the show cause notice/orders. Therefore, in the absence of pleadings such a plea cannot be entertained in the eye of law. The petitioners' plea that 'signature' in the forms prescribed under Chapter XVIII of the Rules is a mandatory requirement is not the correct understanding of the legal position.

117. Forms are subservient to the rules and cannot supplant the rules. The ratio rendered in **Vasudev Ramchandra Shelat** (supra), followed by the Bombay High Court in **Apar Industries** (supra), has been referred to in the foregoing part of this judgment.

118. The petitioners have failed to rebut the presumption attached to the electronic record created in discharge of official function by any

pleading or proof to that effect. The case of the petitioners based upon the contention that the PDF format does not contain the visible digital signature of the proper officer is untenable in law. These notices/orders are served upon the taxpayer by way of electronic authentication through the Common Portal. The admission of the State Tax Authorities in some cases that the notices/orders did not bear the digital signature may be on account of the ignorance of the working of the GST system. Wherever the legislature and the rule making authority have deemed it proper for issuance of any such document or order in any other form, the same has been duly prescribed under different Chapters. A tabular chart of the Rules under different chapters and the documents/notices/orders to be issued thereunder have been furnished hereinbefore which goes to show as to how the rule making authority has consciously provided for different modes of authentification under different Chapters of the Rules. Therefore, when Chapter XVIII of the CGST Rules provides for issuance of notices/orders by electronic authentification through the Common Portal, the requirement of a visible digital signature cannot be read or imported into it. They cannot be treated as invalid or nullity in the eye of law as they do not contain a digital signature. In none of the earlier proceedings in the decided cases, the working of the GST system was explained and demonstrated as GSTN was not a party. For a proper understanding of the working of the GST system the presence of GSTN was therefore felt absolutely necessary. The elaborate working of the

GST system as explained above was not placed before the learned Division Benches which rendered the decisions earlier such as **Silver Oak Villas LLP** (supra), **Sahithi Marketers** (supra) and **Bigleap** (supra). The notices/orders issued under Chapter XVIII of the CGST Rules are required to be electronically authenticated in the manner prescribed. Absence of a digital signature on the pdf version in the Forms such as DRC-01, DRC-01A, DRC 07 as contended by the petitioners would not render them invalid or nullity in the eye of law. Therefore, the contention of the petitioners that DRC-01 and DRC-07 not being mere summaries must also be signed cannot be accepted, if they are electronically authenticated by the proper officer after onboarding the system by using digital signature certificate issued by the certifying authority.

119. Under the scheme of the CGST Act, the common portal is a designated computer resource for both department as well as taxable person. Section 2(1)(ze) defines secure system, which means computer hardware, software and procedure that (a) are reasonably secure from unauthorized access and misuse; (b) provide a reasonable level or reliability and correct operation; (c) reasonably suited to performing the intended functions and (d) adhere to generally accepted security procedures. The common portal notified under Section 146 of the CGST Act fulfils all these ingredients and can be termed as a secure system which is secure from unauthorized access and misuse and provides

reasonable level of reliability and correct operation and are performing the intended functions of the GST system. GSTN has in its affidavit also assured that it adheres to the accepted security procedures. The Information Technology (Security Procedure) Rules, 2004 provides for the mechanism by which electronic record shall be deemed to be a secure electronic record for the purposes of the Act if it has been authenticated by means of a secure digital signature. The manner and procedure for creation of the secure electronic record by use of a secure digital signature as shown by the GSTN through the live demonstration and the averments made in their counter affidavits appear to be in conformity with Security Procedure Rules, 2004.

120. The taxable person is given a unique login ID and password to enable them to have access to the portal. No person other than the taxable person, in whose name GST registration has been granted, can access the common portal. It is the exclusive platform for functioning of the GST regime operated by the GST Network notified by the Central Government on the recommendation of the GST Council.

On service of Show Cause Notice/order:

121. The petitioners have not assailed the provisions of Section 169 of the CGST Act which provides for service of notice in certain circumstances. Section 169 provides for service of decision, order, summons, notice or other communication under the Act or the Rules

thereunder by anyone method prescribed under sub-clauses (a) to (f) of sub-section (1) thereof, which are to be disjunctively read in view of the expression 'or' used after each of these clauses. Under Section 169(1)(d), uploading of the show cause notice or order under Chapter XVIII of the CGST Rules on the common portal, amounts to service of notice or order. The date on which the order is uploaded in the common portal is the date the communication is received in terms of Section 13(2)(i) of the IT Act. In terms of Section 13 of the IT Act, if the addressee, i.e., the taxable person had designated a computer resource for the purpose of receiving electronic records i.e., common portal, receipt occurs at the time when the electronic record enters the designated computer resource. It is not shown by the petitioners that any other computer resource is designated for service of the show cause notice/order other than the Common Portal. In case, the electronic record is sent to a computer resource other than the designated computer resource, receipt occurs when the electronic record is retrieved by the addressee. The contention of the petitioners that the term 'designated' used in Section 13(2) of the IT Act, as compared to 'information system' used in Article 15(2) of the UNICTRAL Model Law on Electronic Commerce, has the same meaning, does not merit acceptance. In support of this submission, the petitioners have referred to Section 144B of the Income Tax Act to contend that no such parallel provisions exist in the CGST Act or the CGST Rules. Therefore, the period of

limitation would commence only when the notices/orders were actually retrieved from the GST Portal as opposed to the date of upload. Such an argument does not fit in the statutory scheme and the architecture created under the CGST Act for service of notice or order through the common portal by means of electronic authentication and on being made available on the common portal. The legislature has consciously provided for the mode and manner of service of notice or order under the GST regime, which cannot be questioned by drawing analogy from the different statutory mechanism provided under other Act such as under Section 144B of the Income Tax Act or Section 153 of the Customs Act. In our opinion, the decision of the Allahabad High Court in **M/s.Bambino Agro Industries** (supra) that making of a document available on common portal does not amount to tendering of the document is not the correction interpretation of the statutory regime for service of notice in terms of Section 169(1)(d) of the CGST Act read with the provisions of Section 13(2) of the IT Act. The Legislature has consciously used the word 'service under sub-section (1)(d) by making such notices/orders available on the common portal, which is distinct from the expression 'tendering' used in the same sub-section (1)(a) or sub-section (2). Once it has been held that the show cause notice or order has been electronically authenticated and uploaded on the common portal it cannot be treated as invalid or nullity in the eye of law. Such assessment, re-assessment or adjudication proceedings cannot

be invalidated or deemed to be invalid by reason of the alleged defect or omission of the visible digital signature on the Forms prescribed. They, in substance, would be in conformity with the intent, purpose and requirement of CGST Act as provided under Section 160 of the CGST Act. Moreover, if such notice or communication has been acted upon by the person to whom it is issued or has not been called in question or the earlier proceedings, which have commenced and finalized pursuant thereto, it is not open for the taxable person or the petitioners to question the service of such notice or order of communication in terms of Section 160(2) of the CGST Act. It has been indicated in the foregoing paragraphs that under Chapter XVIII, Demands and Recovery of the CGST Rules, the Legislature has made conscious provision for service of notice or order through post where the proper officer has to physically sign it, such as under Rules 145, 146, 147, 151 to 156 of the CGST Rules. The reference to Rule 26 under Chapter III, Registration, to contend that such notice, certificate or order issued under Chapter XVIII, Demands and Recovery is required to be issued electronically through digital signature certificate is misconceived. The mode of authentication under Rule 26(3) refers to issuance of notice, summons or order under the provisions of that Chapter III, i.e., Registration, which is distinct and different from the Rules prescribed under Chapter XVIII, Demands and Recovery, which require issuance of notice or order by means of electronic authentication through the common portal. There

has been divergence of views on the applicability of Rule 26(3) of the CGST Rules on the notice or order issued under Chapter XVIII relating to demands and recovery between the learned Division Benches of this Court in **M/s.Silver Oak Villas LLP** (supra) and **M/s.Bigleap Technologies** (supra) (para 28). Such divergence of views by co-equal Benches of this Court, therefore, necessitated an authoritative pronouncement by a Larger Bench of this Court. The learned Division Bench, therefore, referred the matter to Larger Bench instead of taking any contrary view on the subject matter.

122. The working of the GST regime and the manner of issuance in service of notices or orders, in particular under Chapter XVIII, Demands and Recovery, has been extensively demonstrated by the GSTN during the proceedings of these cases. The live demonstration made by the GSTN indicating the step by step method of onboarding of the officer to the GST system through digital signature certificate and use of public and private keys for authentication and authorization while login to the GST system for issuance of notices or orders by the proper officer and service to taxable person through multi-channel alert in the form of email, SMS and a notification on the GST common portal leave no room of doubt that not only does the mechanism ensure data integrity, tamper detection and content immutability by use of asymmetric cryptographic method by creation of hash value but also shows that the notices or orders could not be uploaded on the common portal by any unauthorized

person other than the proper officer. There is a presumption of regularity of such official acts and creation of electronic records attached under the Indian Evidence Act, 1872 and the Bharatiya Sakshya Adhiniyam, 2023. These electronic records constitute legally admissible evidence in terms of Section 65B of the Indian Evidence Act and Section 4 of the IT Act and enable independent verification of the authenticity and integrity of issuance of notices or orders by the proper officers. The petitioners have failed to rebut the presumption. Only in a case where a demonstrable abuse of the mechanism is made out by the aggrieved taxable person, can the regularity of such proceedings be questioned and examined by the court of law. Mere unsubstantiated allegation, therefore, could not displace the rebuttable presumption attached to such official acts.

123. The petitioners have also taken a plea that there is no delay in approaching the court. The decision in **Glaxo Smith Kline Consumer Health Care Limited** (supra) is not a bar to the relief prayed for. This submission is based upon the contention that the impugned notice and order were uploaded on the GST portal and no other mode of service was adopted. If the show cause notices or orders are unsigned, they are non est in the eye of law and the entire proceedings is without jurisdiction. Even in cases where the appellate authority has rejected the appeal on grounds of delay, the principle of merger would not apply in such circumstances. However, as held hereinabove, the service of notice or order by way of electronic authentification of the proper officer

through the common portal meets the requirement of the provisions of the CGST Act in such adjudication proceedings, read with the Rules under Chapter XVIII 'Demands and Recovery'. The notices or orders cannot be held to be invalid or nullity in the eye of law. Therefore the bar of limitation for approaching the writ court as held in the case of **Glaxo Smith Kline Consumer Health Care Limited** (supra) would be attracted. The contention of the petitioners does not merit acceptance.

124. Revenue has also contended that the purpose of Rule 142(1A) of the CGST Rules is to put the taxpayer to notice so that he can pay the tax upon upon show cause notice being issued. The learned Division Bench of this Court in **M/s.Goldstone Infra** (supra) has held that the decision rendered by the Andhra Pradesh High Court in **M/s.New Morning Star Travels** (supra) has been rendered sub silentio as it has not taken into consider the 'prejudice' test i.e., as to whether the non-issuance of such intimation led to any prejudice in the facts and circumstances of the case. Since this issue involves alleged violation of principles of natural justice, the validity of such order has to be decided on the touchstone of 'prejudice'. The unamended Rule 142(1A) of the CGST Rules used the expression 'shall' which was amended with effect from 15.10.2020 with the word 'may'. The expression 'shall' under the unamended provision did not refer to any mandatory consequences which would arise in the case of non-service of intimation in DRC-01A prior to the issuance of the show cause notice. In the absence of such

consequences arising of non-compliance thereof, each case has to be decided on the test of 'prejudice' caused to the taxpayer on non-service of the intimation in Form GST DRC-01A. Therefore, the interpretation on the Rule 142(1A), before and after amendment, having been rendered by the learned Division Bench holding the field, the said contention does not require to be answered in the present reference.

125. The petitioners have additionally raised some other grounds in some of the writ petitions inter alia (i) that the impugned order does not quote the Document Identification Number (DIN) and as such, cannot be relied upon; and (ii) that the circulars dated 05.11.2019 and 23.12.2019 issued by CBIC requiring DIN on such documents were adopted by the Government of Telangana as per Circular dated 04.11.2019. The circulars are binding on the Revenue as per Section 168 of the CGST Act. It is also stated that CBIC has issued a circular on 09.06.2025, wherein it has been stated that wherever RFN is shown on the document available on the common portal, DIN is not required. The said circular operates prospectively. Therefore, the orders issued prior thereto ought to have reflected the DIN otherwise it cannot be relied upon. It is no doubt true that the impugned orders should quote the DIN or the RFN in the absence of which it cannot be relied upon. The circular issued by the CBIC and adopted by the Government of Telangana in this regard are binding on the Revenue as per Section 168

of the CGST Act. Therefore, such impugned orders which do not quote the DIN number or RFN number are not fit to be relied upon. It is necessary to extract the Circular as under:

Circular No.249/06/2025-GST

F. No. GST/INV/DIN-Utility/2022-23

Government of India

Ministry of Finance

Department of Revenue

(Central Board of Indirect Taxes and Customs)

New Delhi, Dated 09-06-2025.

Subject: Generation and quoting of Document Identification Number (DIN) Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons – reg.

Attention is invited to Board's Circular No. 122/41/2019- GST dated 05thNovember 2019 and 128/47/2019-GST dated 23.12.2019, which were issued for implementation of decision regarding Generation and Quoting of Document Identification Number (DIN), initially on specified documents and subsequently expanded to all communications (including e-mails) sent to taxpayers and other concerned persons by any office of CBIC. This was done with a view to leverage technology for greater accountability and transparency in communications with the trade/ taxpayers/ other concerned persons.

2. It has been brought to the notice of the Board that the documents and summary generated through the common portal of GST always bear a Reference No. (RFN), which is verifiable through the portal (at https:// services.gst.gov.in/services/verifyRfn). On verification, the portal provides details of the document such as Date of RFN generation, Date of issuing the Document, Module, Type of Communication and Name of the Office issuing the Document.

3. Reference, in this regard, is also invited to Section 169(1)(d) of the CGST Act, 2017, which provides that any decision, order, summons, notice or other communication shall be served by making it available on the common portal. Further vide Instruction No. 4/2023-ST dated 23.11.2023, CBIC emphasised on strict compliance of rule 142 of CGST Rules and directed to ensure that summary of Show Cause Notices in Form GST DRC-01 and summary of

the Order-in-Original in Form GST DRC-07 should be served electronically on common portal / uploaded electronically on the common portal.

4. In light of the above, quoting DIN on such communications generated through the common portal of GST, which already bear RFN, results into two different electronically generated verifiable unique numbers namely RFN & DIN on the same communication, which renders quoting of DIN on such communication unnecessarily.

5. It is therefore clarified that for communications via common portal (in compliance with Section 169 of the CGST Act, 2017) having verifiable Reference Number (RFN), quoting of Document Identification Number (DIN) is not required and such communication bearing RFN is to be treated as a valid communication.

6. To the above extent, Circular No.122/41/2019-GST dated 05th November 2019 and 128/47/2019-GST dated 23.12.2019 issued by the Board, stands modified.

Digitally signed by

Dr. Abhishek Chandra Gupta

Date: 09-06-2025

E mail - gstinv-cbic@gov.in

To,

All Pr. Chief Commissioners/Chief Commissioners, CGST Zones/ CGST & Customs Zones,

All Principal Directors General/Directors General under CBIC.

DDM for incorporating appropriate information/link for taxpayers for verification of documents containing RFN, at DIN verification portal.

The webmaster, CBIC for uploading on official website.

126. The contention of the petitioners that the circular dated 09.06.2025 operates prospectively only is not made out from a reading of the said circular. It only says that wherever RFN is shown on the document available on the common portal, DIN is not required. The document should reflect either the DIN number or RFN number. In the

absence of either of them, the order would not be a valid order in the eye of law.

127. RFN is a valid authentification mechanism for communications on or through the portal as clarified by the GSTN through the Circular dated 09.06.2025. RFN is a distinct number to a document which can be duly verified by the taxpayer through the procedure prescribed on the common portal. This has been adequately shown in the live demonstration performed by GSTN during the proceedings of these cases.

128. In the individual writ petitions, either RFN or DIN is quoted in show cause notice, summary of the show cause notice, attachment to the show cause notice, order, summary of the order or the attachment to order. Therefore, the impugned orders in the respective writ petitions cannot be held to be invalid on that ground.

129. In W.P.No.22326 of 2025 and other connected cases, learned counsel Sri P.Venkat Prasad has taken a plea that in the counter affidavit filed earlier in W.P.No.21072 of 2024 decided on 22.04.2024 by the Commissioner of Central Taxes and Customs, Central Excise & Service Tax, Medchal GST Commissionerate, Hyderabad, whereas the counter affidavit in W.P.No.10295 of 2025 was filed by the Deputy Commissioner of Central Taxes and Customs, Central Excise & Service

Tax, Medchal GST Commissionerate, Hyderabad. The averments advanced by the GSTN in its counter affidavit have inconsistencies with the earlier statements made in its prior counter affidavit. Such contradictory pleadings materially impair the credibility of the respondents' case and render the contentions raised by the GSTN now inherently unreliable.

130. This contention of the petitioner is rebutted by learned counsel for the GSTN Sri Dominic Fernandes by submitting that the said affidavit was not filed by the GSTN, but by their backend office., i.e. Automation of Central Excise and Service Tax (ACES). As such, the petitioners cannot draw any mileage by trying to point out a contradiction in the stand filed in the affidavit in **Water Tech Engineers** (supra) with the stand of GSTN filed in the present proceedings. In this regard, it is pertinent to note that in **Water Tech Engineers** (supra), the GSTN was not a party, whereas in the present batch of writ petitions, GSTN has been impleaded as a party by order of this Court. It has, for the first time, appeared in such proceedings before this Court and filed counter affidavit. Therefore, the contention of the petitioners cannot be accepted and used to deny the GSTN to take an informed stand on the working of the GST system on the issues involved in these cases.

131. The petitioners have also questioned the validity of invocation of jurisdiction under Section 73 of the CGST Act when proceedings under Section 61 had already been initiated and explanation had also been provided by the petitioners by relying upon the case of **Goverdhandham Estate Private Limited** (supra). Since this reference is on the question of unsigned document i.e., notices or orders under Chapter XVIII of the CGST Rules, this Court is of the considered view that there is no necessity to render any opinion on the issue by this Bench. It is left open for the petitioners to raise it in an appropriate proceeding before the appropriate forum/court of law.

132. Another contention has been raised by the petitioner that the procedure prescribed under Section 65 of the CGST Act has not been followed before initiating proceedings under Section 73 or 74 of the CGST Act. He relies on **Adani Power Limited** (supra) (paras 23 to 25). He has also placed reliance on circular dated 09.02.2018 issued by CBIC which requires a designated officer only to initiate proceedings above the value of Rs.2.00 crores, since the Government of Telangana has followed the circular of CBIC by its circular dated 04.11.2019. The impugned proceedings will be hit by lack of jurisdiction on the part of the proper officer.

133. This Court is of the considered view that the plea of non-compliance of the procedure prescribed under Section 65 of the CGST Act is open to be agitated in an appropriate proceeding before the appropriate forum as this reference is confined to answer on the issue of unsigned documents.

134. An argument has also been raised by Sri K.P.Amarnath Reddy, learned counsel appearing in W.P.No.19120 of 2025, that the Assistant Commissioner, respondent No.1 has accepted issuance of multiple notices without application of mind simply upon forwarding of the email by the Commercial Taxes Commissioner and Joint Commissioner and further to the Assistant Commissioner on the format prepared by the Indian Institute of Technology, Madras. It is the statement of the respondent No.1, Assistant Commissioner which creates doubt as to manner and method employed in uploading such notices within a short time without application of mind. In our view, contention on possible misuse of the powers of the proper officers is open to be raised before the appropriate forum/court where it can be examined on facts. It, therefore, is not required to be dealt with in the present reference.

135. Ms. Y.Siri Reddy, learned counsel for the petitioner in W.P.No.20397 of 2025 has taken a plea that the show cause notice was not properly served as it was uploaded on the Additional Notices tab

before the clarification Note on the GST portal. She has relied upon the decision of **M/s.Ramanattu Motor Corporation** (supra) where such order uploaded in the Additional Notices tab was set aside and the matter was remanded. The respondent State has in its reply stated that the GST Portal has clarified it in the 16.01.2024 by appending a 'Note' under the heading 'Additional Notices' in the GST Portal, which is as under:

> "Note:
>
> 1. Following Notices/Orders issued by tax authorities are available under "Notices and Orders".
>   - Notices/Orders/Intimations pertaining to registration including new registration, amendment, cancellation, revocation and other communications.
>   - Notices issued by System to return defaulters in Form GSTR-3A.
>   - Notices pertaining to Return module comprising GST DRC-01B and GST DRC-01C.
>   - Summary of assessment orders issued in Form GST DRC-07 where notices and other proceedings were held offline.
>
> 2. Following Notices/Orders issued by tax authorities are available under "Additional Notices and Orders".
>   Notices/Orders pertaining modules Advance Ruling, Appeal, Assessment/Adjudication, Audit, Enforcement, Prosecution and Compounding, Recovery, LUT etc.
>
> 3. Notices/Orders pertaining to Refund module will be shown under case details page of respective ARN of refund. Please navigate to 'Services User Services My application' and select ARN under Application Type as 'REFUNDS'."

136. Relying upon the same judgment of **Ramanattu Motor Corporation** (supra), learned counsel for the State has submitted that uploading of notices and orders in Additional Notices tab of GST Portal

is valid service in view of the Note appended to the GST Portal. Further, the moment the notices and orders are uploaded in the GST Portal, automatically the same are also sent to the registered email of the concerned assessee/dealer. As such, their contention that the assessee/dealer could not see Additional Notices tab and also not received the notice or order is untenable. Similarly, in the case of **Karlon Retail Limited vs. Sales Tax Officer**[38] at paragraphs 9 and 10, it has been held that the contention that the Additional Notices tab in the GST Portal is not visible and accessible to the assessee has been negatived. Similar view has been taken in **Chirag Garg vs. Commissioner of State Tax, Delhi GST**[39] and in **HM Traders vs. Goods and Services Tax Officer**[40].

137. It appears from the perusal of the decisions in **Ramanattu Motor Corporation** (supra), **Chirag Garg** (supra) and **HM Traders** (supra), that a consistent view on the show cause notices uploaded on the Additional Notices tab, prior to changes made to the GST portal on 16.01.2024 when Additional Notices tab was visible therein. The petitioners could not notice it on account of lack of clarity whether the notices of adjudication or determination would be posted in the Additional Notices tab. In the case of **Ramanattu Motor Corporation** (supra) and

[38] 2025 (34) Centax 442 (del)
[39] 2025 (31) Centax 224 (Del)
[40] 2025 (31) Centax 158 (Del)

HM Traders (supra), the matter was remanded to the authorities. The learned Court in **Ramanattu Motor Corporation** (supra) and **Chirag Garg** (supra) was also of the opinion that the plea of notice in 'Additional Notices Tab' would not be tenable in cases where the show cause notice or order is subsequent to 16.01.2024.

138. Since the reference is confined to the issue of unsigned documents and there is no apparent conflict of views on the instant issue of service of notice on Additional Notices and Orders tab, prior to the Note inserted in the GST portal on 16.01.2024, it would be open for the petitioners in matters where such show cause notices or orders were uploaded on the Additional Notices and Orders tab, prior to 16.01.2024, to raise it in an appropriate proceeding before the appellate forum/court of law.

139. This Court is of the view that when the GST Portal contains a Note which clearly indicates that following notices/orders issued by the tax authorities are available under 'Additional Notices or Orders' i.e., notices or orders pertaining modules of Advance Ruling, Appeal, Assessment/Adjudication, Audit, Enforcement, Prosecution and Compounding, Recovery, LUT etc, the plea that the show cause notice issued after 16.01.2024 was not properly served is not tenable in law. In terms of Section 169(1)(d) of the Act, service of notice or order is

complete on making it available on the common portal. If the common portal itself indicates by way of a note that such notices/orders are available under the additional notices and orders tab, the taxpayer cannot feign ignorance of service of such notice or order through the common portal.

140. Sri G.Venkateswarlu appearing in W.P.No.22806 of 2025 has taken a plea that the Information Technology Act does not have an overriding effect over the provisions of the CGST Act as per Section 81 thereof. Therefore, the summary of the show cause notice in DRC-01 and summary of order in DRC-07 which do not show any visible digital signature are not inconsonance with the provisions of the CGST Act and the Rules framed thereunder including Rule 26(3) of the CGST Rules. This contention has been dealt with in depth while answering the issue of unsigned documents, i.e., those notices/orders under Chapter XVIII, Demands and Recovery of CGST Rules, which have been electronically authenticated and made available through the common portal. Therefore, this contention does not hold good any more.

141. Learned counsel Sri Venkateswarlu has also taken a plea in W.P.No.24349 of 2025 that the penalty under Section 122 of the CGST Act has not been imposed by a proper officer as per circular dated 27.10.2025 issued by the CBIC. Such a plea is open to be raised before

the appropriate forum/court and is not required to be answered by this Bench in this reference.

142. In the background of the detailed discussion and analysis made hereinabove, on the issue of unsigned show cause notices/orders, the judgments relied upon by the petitioners are dealt with hereinafter.

The Judgments relied upon by the petitioners:

143. A perusal of the decision in **Silver Oak Villas LLP** (supra) would show that the department had admitted that the document is neither physically nor digitally signed. The learned Division Bench referred to the decisions including **Ramani Suchit Malushte vs. Union of India**[41] (supra) and came to the conclusion that Rule 26(3) of the CGST Rules is applicable to orders under Section 73 of 74 of the CGST Act. **Ramani Suchit Malushte** (supra) was pertaining to cancellation of GST registration covered under Chapter III of the CGST Rules. Therefore, Rule 26(3) was applied. However, in **Bigleap Technologies** (supra), another coordinate Division Bench of this Court held that "the unsigned documents under Section 73 or 74 of the CGST Act under the substantive provisions of Demands and Recovery will not be hit by Rule 26(3) of the CGST Rules. It held that the contrary view taken by the

[41] [2023] 112 GSTR 149 (Bom)

Court about DRC-07 having no signature without considering the above Rule and prescribed Form must be held to be per incuriam. As such, there were conflicting views on the application of Rule 26(3) between the two Division Benches in the aforesaid decisions.

144. In the case of **M/s.Sahithi Marketers** (supra), the same coordinate Division Bench which decided the **Bigleap Technologies** (supra) proceeded to hold that DRC-07 is only a summary of order and even if it does not contain any signature, it will not cause any prejudice to the petitioner.

145. In **Bigleap Technologies** (supra) decided on 28.02.2025, however had taken a view relying upon the decisions of **Baru Ram** (supra) and **Anjum M.H.Ghaswala** (supra) that if the law prescribes a thing to be done in a particular manner, the same must be done in the same manner and other methods are forbidden. Therefore, in order to translate Demands and recovery into reality, the Rules were introduced and the Rules are pregnant with statutory Forms for effectively exercising the power, which require a signature.

146. In batch of writ petitions led by **Bigleap Technologies** (supra), the petitioners had challenged the legality, validity and propriety to the show cause notices and final orders on the ground of being unsigned. The learned Division Bench of this Court recorded that although the

impugned show cause notices and final orders were placed on the portal, they do not contain physical or digital signatures of the proper officer, as fairly admitted by the learned Special Government Pleader for State Tax. In the light of this undisputed factual position, **Bigleap Technologies** (supra) proceeded to hold that **M/s.Silver Oak Villas LLP** (supra) based on a Bombay High Court decision in **Ramani Suchit Malushite** (supra), which dealt with registration and not on demands and recovery under Chapter XVIII of the CGST Rules as per incuriam. In the said case, since GSTN was not a party, the working of the GST regime through the common portal could not be extensively demonstrated and explained, like in the present batch of cases under reference. In **Bigleap Technologies** (supra), the learned Division Bench proceeded on an impression that if the digital signature was not visible in the form prescribed under the Rules, they have to be held invalid and cannot get immunity in terms of Section 160 of the Act in view of the judgment rendered in **M.M.Rubber** (supra) and **Kilasho Devi** (supra). This aspect of the matter has been dealt with in detail while discussing on the issue of unsigned documents in the earlier part of this judgment. In **Bigleap Technologies** (supra), the learned Court proceeded on an understanding that the Forms are mandatory in nature in view of the expression ‘shall’ used in every sub-rule of Rule 142 of the CGST Rules.

However, as held hereinabove Forms are only subservient to the Rules and cannot supplant them as per the ration in **Apar Industries** (supra).

147. The manner and procedure of electronic authentification of notices and orders through the common portal by the proper officer under Chapter XVIII of the CGST Rules has been held to be a valid means of authentification of electronic record which fulfils the ingredients of Section 3, 3A and 5 of the IT Act. The advisory of the GSTN dated 25.09.2024 was placed before the learned Division Bench in **Bigleap Technologies** (supra), which held that the existence of signature is a statutory requirement in the Forms. In the said proceedings, the respondents/State Tax Officials had taken a plea that the signature of the officer who passed the order should be there. Though the learned Court referred to Sections 3 and 5 under Chapter II of the IT Act, which deal with digital signature and electronic signature, but it proceeded on the basis that the statutory forms prescribed under the CGST Act and the CGST Rules and Section 3 of the IT Act make it obligatory for the proper officer to put his signature. However, this view is not correct as every such document i.e., notice or order under Chapter XVIII of the CGST Rules are electronically authenticated as per the requirement of Sections 3, 3A and 5 of the IT Act explained in detail in the earlier part of this judgment. Therefore, absence of digital

signature on the Forms would not render them invalid. Section 5 of the IT Act provides for legal recognition of electronic signatures and further explains that the terms 'signed' and 'signature' would with its grammatical variations and cognate expressions 'shall' be construed accordingly.

148. The learned Advocate General and the learned Additional Solicitor General of India, both have relied upon the recent decision of the Gujarat High Court judgments in **M/s.Vishwa Enterprise** (supra) and **Radhe Enterprise** (supra) and the Delhi High Court judgment in **M/s.Swarn Cosmetics (India)** (supra), which have held that the show cause notices/orders are uploaded through the GST portal only through the digital key of the officer. The contention that they were not signed either digitally or physically, was not acceptable. Here also, the petitioners have not brought on record anything to show that these documents have not been obtained from the common portal or from some other source.

149. The contention of the petitioners that uploading of notices/orders on the Common Portal cannot be construed as service, as the taxpayer is not expected to keep on looking at the portal every time does not appeal to reason. The reason being that various provisions of the CGST Act, such as furnishing of returns under Chapter IX, claims of refund under

Chapter XI, filing of self-assessment returns under Chapter XII, scrutiny of returns and audit proceedings under Chapter XIII, all require the taxpayer to be diligent and vigilant. Otherwise the taxpayer is liable to face the legal consequences arising thereof, including levy of interest and penalty. A legal duty is therefore cast upon the taxpayer to make these compliances through the Common Portal by exercise of due diligence.

150. Petitioners have also relied upon the cases of **M.M.Rubber** (supra), **Kilasho Devi Burman** (supra) and **Keshab Chandra Mandal** (supra) and referred to in **Bigleap Technologies** (supra) also, on the proposition that an unsigned assessment order lacks legal validity. The contention of the petitioners proceeds on the premise that the relevant notice or order under Chapter XVIII, Demands and Recovery, were invalid in the absence of a digital signature or a physical signature as per the prescribed Forms. However, in the light of the view expressed by this Court in the present reference, such a plea pales into insignificance as notices or orders covered under Chapter XVIII of the CGST Rules are required to be electronically authenticated through the common portal. Such electronic form is undertaken only by affixation of the digital signature certificate using the private key by the proper officer after onboarding the portal, proper authentification and authorisation. Such notices or orders made available on the common

portal through the electronic authentication have the legal recognition as per Section 5 of the IT Act. Therefore, the contention of the petitioners that these documents are invalid in the absence of a visible digital signature or physical signature does not hold good in the eye of law.

151. The decision of **Union of India vs. Harish Chandra Goswami**[42] relied upon by the petitioners does not further the plea raised by the petitioners on the same issue.

152. The petitioners have also placed reliance upon the case of **M/s.ASP Traders** (supra) on the question of service of notice in terms of Section 169(1)(d) of the CGST Act and the expression 'tendered' used in Section 169(2) of the Act. Reference is also made to Section 153(2) of the Customs Act, wherein it expressly provides that the date of upload shall be treated as the date of service, which is not specified under Section 169 of the CGST Act. This issue has also been answered in the foregoing paragraphs by this Court by referring to Section 13(2) of the Information Tax Act. Therefore, the petitioners cannot draw any assistance from the said decisions.

153. The plea raised by the petitioners on availability of statutory appellate remedy and expiry of limitation prescribed under the taxing

[42] (1999) 4 SCC 575

statutes, in view of the decision rendered in **Glaxo Smith Kline Consumer Health Care Limited** (supra) while entertaining the writ petitions under Article 226 of the Constitution of India having adequately been dealt with in the foregoing paragraphs need no repetition.

Conclusion:

154. As an upshot of the detailed analysis and discussion made hereinabove, after dealing with the provisions of the CGST Act, CGST Rules, particularly Chapter XVIII of the CGST Rules, the provisions of the Information Technology Act read with Second Schedule, Certifying Authorities Rules and End Entity Rules, the decisions relied upon by learned counsel for the parties and the manner and procedure by which the show cause notices and orders under Chapter XVIII of the CGST Rules are electronically authenticated and made available on the common portal, the plea of the petitioners that in the absence of any visible digital signature thereupon, they are invalid or nullity in the eye of law is not correct. It is, therefore, held that the presence of the digital signature on the Forms is not the requirement on the documents covered under Chapter XVIII of the CGST Rules. The contention of the petitioners that these documents are not digitally signed as provided

under the Forms does not merit acceptance. The show cause notices and orders electronically authenticated by the proper officer and uploaded on the common portal are valid documents in the eye of law. That these show cause notices and/or orders on being made available on the common portal amount to valid service in terms of Section 169(1)(d) of the CGST Act. However, absence of DIN or RFN on any of these documents would render it invalid. The period of limitation to avail statutory remedy or to make other compliances would run from the date on which the show cause notice or order is uploaded in the common portal. The contrary view taken in the decisions relied upon by the petitioners on this issue, such as in **Bigleap Technologies** (supra) do not lay down the correct position of law.

155. Having held so, since the writ petitions have remained pending for considerable length of time and the challenge in these writ petitions relying upon the plea of unsigned document has failed, the petitioners are allowed liberty to avail the statutory remedy of appeal within a period of two weeks from today. Needless to say, it is open for the petitioners to raise such other grounds of law and facts as have been left open while answering this reference in any such appeal in accordance with law.

156. The Reference is answered accordingly.

157. All the writ petitions are disposed of in terms of the observations and directions made hereinabove. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

APARESH KUMAR SINGH, CJ

N.TUKARAMJI, J

G.M.MOHIUDDIN, J

30.09.2026

Pln/vs

Note: LR copy be marked.

(By order)

Pln/vs