

CNR No:PHHC010683732026
2026:PHHC:100826-DBCWP-12716-2026 (O&M)
Date of Decision: 22.07.2026

M/s Paramhans Enterprises, Gurugram through its Sole Proprietor Balraj Sharma

...Petitioner

Vs.

State of Haryana and others

...Respondents

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

Present: Mr. Yash Garg, Advocate for the petitioner.

Mr. Sourabh Goel, Addl. AG, Haryana.

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

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

2. The issue raised in this regard stands settled by this Court in CWP-27139-2025 titled ***Luxmi Traders v/s Union Territory of Chandigarh and Others.***

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

“58. With reference to the above provision, it is submitted on behalf of the revenue that service of notice by uploading it on the Common Portal cannot be discarded where the person concerned

has knowledge of it and has contested the proceedings by filing reply etc. In such cases, the SCN cannot be said to have not been served upon the assessee.

59. The contention advanced on behalf of the revenue, in this regard, merits consideration. In cases where the SCN has been responded to by the person concerned, and after contest, the order-in-original is passed by the competent authority, the order-in-original cannot be challenged merely due to defect in service of SCN/order on the taxpayer by uploading it on the Common Portal.

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

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

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

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

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

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

4. As the issue raised in this case is squarely covered by the judgment rendered in ***Luxmi Traders*** (supra), the instant writ petition is ***disposed of*** in the same terms.

5. All pending misc. application(s), if any, also stand disposed of.

(ASHWANI KUMAR MISHRA)
ACTING CHIEF JUSTICE

(ROHIT KAPOOR)
JUDGE

22.07.2026
rajesh

1. Whether speaking/reasoned?	:	Yes/No
2. Whether reportable?	:	Yes/No