

VALID MODES OF SERVICE OF NOTICE - GST



INDIA EXPERT

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SECTION 169

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:

MODE-1:- PHYSICAL DELIVERY MODE

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

MODE-2:- DESPATCH DELIVERY MODE

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

MODE-3:- ELECTRONIC MODE

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

MODE-4:- MEDIA MODE

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

MODE-5:- DISPLAY [OTHER] MODE

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.

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- 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.

COMMENTS

- If post is used then post with acknowledgement due is essential to make it valid.
- What would be **the date of serve** in case of E-Mail when it is delivered on the next day of sending by the officer? Hope it would be considered on the date of receiving of E-Mail by the taxpayer.
- If 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, then it is valid under GST Act**. Making available on the common portal is not mandatory, sending by E- Mail or other mode is sufficient to serve the notice.
- How the taxpayer comes to know that the E-mail is received from the authorized officer email id or not any phishing/fraud/spam e-mail in the current scenario of frauds done via E-Mail.

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