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Instruction No. 07/2025 - Kerala SGST

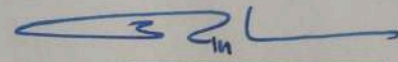
Subject: Communication of hearing notices in GST Appeal cases- certain instructions issued - reg:-

1. As per the provisions of Section 107 of the Act; any person aggrieved by any decision or order passed under the Kerala State Goods and Services Tax Act (hereinafter referred to as 'the Act') or the Central Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.
2. As per the provisions of Section 116 of the Act, any person who is entitled or required to appear before an officer appointed under this Act, or the Appellate Authority or the Appellate Tribunal in connection with any proceedings under this Act, may, appear by an authorised representative. For this purpose, the expression "authorised representative" is also defined in the Act.
3. Section 169 of the Act provides for the methods that should be followed for communication of any decision, order, summons, notice or other communication 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.
4. When a taxpayer appoints an authorized representative, through proper authorization, for a proceeding or part of a proceeding as per the provisions of the Act, all communications related to that proceeding may be sent to the taxpayer through the authorized representative. But at present, the GST envisages the communications between the taxpayer and the tax authorities through the common portal. The notices, orders etc. are now issued to the taxpayer through the back-office system and accordingly, such notices and orders are accessible only to the taxpayers. In cases where authorised representatives are appointed, the authorised representative may not be aware of orders or notices issued online after their appointment as they do not have access to the portal, and sometimes even the taxpayer may fail to properly communicate such details to the authorised representative.
5. Various appellate forums have also highlighted the difficulties faced by them to participate in the hearing process of cases filed before the First Appellate Authority due to the lack of proper communication regarding hearing opportunities. Furthermore, after the appeal is heard, no order will get served directly to the authorized representative from the back-end system which denies them information about the order. This may disrupt the calculation of the limitation period available for approaching higher authorities.
6. Timely information/intimation of the posting of cases for hearing and

appeal orders to the authorized representative is necessary for the proper functioning of the appeal mechanism as envisaged in the Act. Further, to reduce the number of adjournments in appeal cases and for the timely completion of such cases, proper and efficient serving of the notices and orders to the concerned persons is beneficial.

7. In the above circumstance, in exercise of the powers conferred under section 168 of the Act, it is instructed that all the first Appellate Authorities shall serve a copy of the hearing notice as well as the order to the taxpayer, and the authorized representative of the taxpayer, as the case may be within a reasonable time through any of the other methods as prescribed under section 169 of the Act, in addition to the method as prescribed under section 169(1)(d) of the Act. It may be noted that necessary undertaking shall be obtained from the taxpayer indicating the appointment of an authorized representative for the case.
8. Difficulty if any, in the implementation of the above instructions, may be brought to the notice of the undersigned.


20/03/25

AJIT PATIL I A S
COMMISSIONER