



Sales Tax Bar Association (Regd.)

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STBA/2026/45

19.10.2026

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The Commissioner,
State Tax / DGiST,
Department of Trade and Taxes,
GNCT of Delhi,
Vyapar Bhawan, I.P. Estate,
New Delhi - 110002

Subject: Representation seeking issuance of instructions for service of GST Show Cause Notices and Demand orders through Speed Post, in addition to service through the GST common portal, in the interest of taxpayers at large.

Dear Sir,

At the outset the Sales Tax Bar Association (Regd.), Delhi, wishes you a Happy Mahanavmi and Dussehra. We respectfully submit this representation seeking issuance of appropriate instructions for sending GST Show Cause Notices and Demand orders through Speed Post, in addition to making them available on the GST common portal.

1. Background and reference to Rajasthan instructions

While electronic communication has facilitated GST administration, notices uploaded on the portal may occasionally escape the attention of taxpayers due to inadvertent oversight, lack of timely awareness, technical difficulties or other practical constraints. This may result in missed reply deadlines, ex-parte orders recovery proceedings and avoidable litigation.

In this regard, we invite your kind attention to the instructions issued by the Chief Commissioner, State Tax, Rajasthan, vide Reference No. F.17 (134) ACCT/ GST/ 2017/ PART - II, dated



12 October 2026. The Rajasthan Department has directed that FORM GST DRC-01 Show Cause Notices and FORM GST DRC-07 Demand orders involving a total demand of ₹1,00,000 or more, issued under Sections 73, 74, 74A or 122 of the applicable GST enactments, shall additionally be sent through Speed Post within fifteen days of issuance through the GST portal.

The instructions clarify that **postal communication is for intimation only** and that the deemed date of receipt continues to be governed by the applicable statutory provisions. A copy of the said instructions is enclosed for ready reference.

2. **Need for similar instructions in Delhi**

The Association submits that a similar mechanism in Delhi would strengthen taxpayer awareness, facilitate timely responses, reduce ex parte proceedings and avoidable litigation, and promote transparency and procedural fairness. It would also provide an additional record of communication and strengthen administrative monitoring. The proposed mechanism would be particularly beneficial in the following respects:

- (a) **Protection of the opportunity to be heard;**
- (b) **Reduction of ex parte proceedings and avoidable litigation;**
- (c) **Improved communication and transparency;**
- (d) **Greater confidence in tax administration;**
- (e) **Administrative accountability.**

The Association respectfully submits that an additional mode of intimation through Speed Post as a stipulated method of service of Notices, Orders, Decisions, Summons and other communications under Section 169 of the CGST Act, 2017 would constitute a reasonable and beneficial administrative safeguard, particularly in cases involving substantial tax demands. Such a measure would strengthen communication between the Department and taxpayers without displacing the existing electronic mechanism.

The proposed measure is not intended to replace electronic service or alter statutory timelines, but merely to supplement the existing mechanism in the interest of effective communication.

In view of the above, the Association respectfully requests your good office to:

- (i) Issue similar instructions to the concerned proper officers for sending DRC-01 show-cause notices and DRC-07 demand orders involving a total demand of ₹1,00,000 or more through Speed Post in addition to their availability on the GST common portal.
- (ii) Prescribe an appropriate dispatch timeline, preferably within fifteen days of issuance through the portal, and provide for maintenance of dispatch records and supervisory monitoring.
- (iii) Consider extending same facility to other significant GST communications, wherever appropriate.

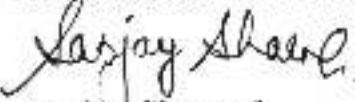
We trust that this modest administrative measure will promote taxpayer facilitation, procedural fairness and a more transparent GST administration.

We request your kind consideration and issuance of appropriate instructions in the larger public interest.

Thanking you,

Yours faithfully,

For Sales Tax Bar Association



[Sanjay Sharma]

President

(M): 9810071545



[Narendra Kr. Sharma]

Secretary

(M): 9811949733

Encl.: Copy of instructions issued by the Chief Commissioner, State Tax, Rajasthan, bearing reference No. F.17 (134) ACCT/GST/2017/PART-II, dated 12 October 2026.



F.17 (134) ACCT/GST/2017/PART-II

Date: As per E-sign

All Special Commissioners/Additional Commissioners/Joint Commissioners/
Deputy Commissioners /Assistant Commissioners,
State Tax,
Rajasthan, Jaipur

Subject: Instructions regarding intimation of Show Cause Notices and Demand orders issued by the Proper Officers under Sections 73, 74, 74A or 122 of the Rajasthan Goods and Services Tax Act, 2017 by post.

In pursuance of the regular feedbacks and representations received from the trade and industry and various Judicial pronouncement underlying the necessity of communicating the notices and orders issued under the provisions of GST law also by post, the need for communicating the notices and orders under GST to the taxpayers by registered/speed post in addition to the designated portal has been increasingly felt.

In exercise of the powers conferred under Section 168 of the Rajasthan Goods and Services Tax Act, 2017, it is hereby directed as under:-

The Show Cause Notice in FORM GST DRC-01 and the Demand Order in FORM GST DRC-07 issued under Sections 73, 74, 74A or 122 of the RGST Act, 2017, CGST Act, 2017, section 20 of the IGST Act, 2017 and the relevant provisions of the Goods and Services Tax (Compensation to States) Act, 2017 having total demand amounting to Rupees one lakh or more, which have already been issued and served upon the taxpayers through the GST common portal by the Proper Officers, shall, additionally, be sent through registered post/speed post with acknowledgement due, to the person for whom it is intended or his authorized representative if any, at his last known place of business or residence by the Proper Officer concerned for the purpose of intimation only.

Such notices or orders shall be deemed to have been received by the taxpayer on the date of making it available on GST common portal in accordance with clause (d) of sub-section (1) and sub-section (2) of Section 169 of the said Act.

The Jurisdictional Proper Officer shall ensure sending the intimation regarding the issuance of Show Cause Notice or the Demand Order, as the case may be, within fifteen days of issuance of such notice or order through the GST common portal. He

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will maintain the dispatch register of intimation of all such notices/orders in his office and monitor the same on fortnightly basis.

The Additional Commissioner of State Tax of the district shall supervise and countersign the dispatch registers maintained office-wise on monthly basis.

(Anandhi)
Chief Commissioner,
State Tax,
Rajasthan, Jaipur

E.17 (134) ACCT/GST/2017/

Date:

Copy to following for information and necessary action:

1. Chief Commissioner, CGST & Central Excise, Jaipur Zone, Jaipur.
2. PS to Chief Commissioner, State Tax, Rajasthan.
3. Joint Secretary, Finance (Tax) Department, Jaipur.
4. Additional Commissioner (IT) for uploading it on Department's website www.rajtax.gov.in and on the web portal RAJVISTA, CTD, Jaipur.
5. Asst. Director, Public Relations, CTD, Jaipur for publicity.
6. Guard file.

Chief Commissioner,
State Tax,
Rajasthan, Jaipur

