

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

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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