Daily Tax Law Briefing
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Goods & Services Tax (GST) *(4 judgments)*

TITLE	BRIEF FACTS	RATIO
M/S GAMESKRAFT TECHNOLOGIES PVT. LTD. AND ANR. v. DIRECTORATE OF ENFORCEMENT, GOVERNMENT OF INDIA **Writ Petition No.1668 of 2026 (GM - RES)** **Karnataka High Court** Click to view	The petitioners challenged ECIR/BGZO/29/2025 dated 11 November 2025 and consequential PMLA proceedings. Crime No.722 of 2024 had earlier been registered alleging fraudulent online gaming causing approximately ₹3 crores loss. After investigation, the police filed a 'B' report finding no material for prosecution, which the jurisdictional Court accepted and which attained finality. Thereafter, the Enforcement Directorate registered the ECIR, conducted searches and seizures, and initiated proceedings under Sections 17(4) and 8 of the PMLA.	The Court held that describing an ECIR as an internal administrative document does not immunise it from constitutional judicial review. Article 226 jurisdiction cannot be curtailed by administrative nomenclature, particularly where proceedings entail coercive consequences affecting liberty, property and reputation. A writ petition invoking Article 226 read with Section 482 Cr.P.C. is maintainable to examine the legality of an ECIR and consequential actions. The Court also observed that PMLA proceedings depend upon the existence of a predicate offence. The ED's preliminary objection was rejected and the writ petition was directed to be heard on merits. Preliminary Objection Rejected; Matter to be Heard on Merits.
M/S R. D. A. K. S. INDUSTRIES PRIVATE LIMITED v. STATE OF HARYANA AND OTHERS **CWP-16934-2026 (O&M)** **Punjab and Haryana High Court** Click to view	The petitioner approached the High Court questioning whether uploading a notice and order-in-original solely under the "View Additional Notices and Orders" tab on the GST common portal constituted valid service under Sections 169 and 146 of the CGST Act, 2017. The dispute concerned the sufficiency of such electronic service and was considered in light of the Court's earlier decisions in *Luxmi Traders* and *The Amar Cooperative LC Society Ltd.*	The Court held that the issue was squarely governed by *Luxmi Traders* and *The Amar Cooperative LC Society Ltd.* Mere uploading of an SCN/order on the GST common portal does not constitute sufficient service unless receipt is acknowledged or the assessee participates by filing a reply. The Finance Act, 2022 amendment did not justify a different conclusion, as the CGST Rules do not prescribe the common portal as a substitute for formal service of SCNs/orders. Accordingly, the writ petition was disposed of in the same terms as the aforesaid precedents. Petition Disposed Of.

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M/S WELCOME CORP HEALTH PRODUCTS v. STATE OF HARYANA AND OTHERS **CWP-7136-2026 (O&M)** **Punjab and Haryana High Court** Click to view	The petitioner approached the High Court raising the issue whether uploading a notice and order-in-original solely under the "View Additional Notices and Orders" tab on the GST common portal constituted proper service under Sections 169 and 146 of the CGST Act, 2017. The controversy regarding validity of such service had already been considered by the Court in *Luxmi Traders v. Union Territory of Chandigarh and Others* and subsequently clarified in *The Amar Cooperative LC Society Ltd. v. State of Haryana and Others*.	The Court held that the issue was squarely covered by *Luxmi Traders* and *The Amar Cooperative LC Society Ltd.* Mere uploading of an SCN/order on the common portal cannot constitute sufficient service unless its receipt is acknowledged or a reply is filed. The retrospective amendment under Section 115 of the Finance Act, 2022 did not alter this position, since the CGST Rules do not prescribe the common portal for service of SCNs/orders. The Court accordingly disposed of the writ petition in terms of the aforesaid judgments. Petition Disposed Of.
TATA PLAY LTD v. SALES TAX OFFICER CLASS II/ AVATO **W.P.(C) 4781/2025 & CM APPL. 22012/2025** **Delhi High Court** Click to view	Tata Play Ltd., engaged in DTH broadcasting services, challenged the show cause notice dated 30 November 2024 and consequential demand order dated 28 February 2025 concerning alleged excess availment of ITC for April 2020 to March 2021. The order demanded ₹5,63,52,147 as tax, ₹4,22,64,110 as interest and ₹56,35,214 as penalty. The petitioner contended that the SCN was time-barred under Section 73 and that adequate opportunity of personal hearing had not been provided.	The Court held that the SCN dated 30 November 2024 was within limitation under Sections 73(2) and 73(10) of the CGST Act, as "three months" means three calendar months; it disagreed with *Cotton Corporation of India* on this issue. It further held that adequate opportunities for reply and personal hearing had been afforded and Section 75(5) permits a maximum of three adjournments upon sufficient cause, rather than mandating three adjournments. Since an efficacious appeal lay under Section 107, the petitioner was permitted to appeal by 31 August 2025 with the requisite pre-deposit, without rejection on limitation. Petition Dismissed.

Income Tax *(1 judgment)*

TITLE	BRIEF FACTS	RATIO
Rajesh R. Hemrajani v. Income Tax Appellate Tribunal & Anr. **Writ Petition (L) No. 10271 of 2026** **Bombay High Court**	The petitioner approached the High Court concerning delay in pronouncement of an order by the Income Tax Appellate Tribunal under Rule 34 of the Income Tax (Appellate Tribunal) Rules, 1963. His appeal was first reserved on 1 July 2025 but released on 7 October	The Court held that repeated release of an appeal after reserving it for judgment cannot be countenanced when Rule 34 prescribes the timeframe for pronouncement. It directed the ITAT to deliver judgment in the petitioner's appeal on or before 13 August 2026. All Income Tax Appellate Tribunals were

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Click to view	2025 without judgment. After rehearing, it was again reserved on 26 November 2025 and released on 27 February 2026. Following a third hearing, the appeal was reserved on 13 May 2026, prompting apprehension of another release after expiry of 90 days.	directed to scrupulously follow Rule 34: matters heard and closed for judgment must specify a pronouncement date within 60 days and judgment should be delivered within that period; only exceptional or extraordinary circumstances can justify extension, in which case judgment must be delivered on or before the 90th day. The order was directed to be circulated to all ITATs for compliance. Petition Partly Allowed.