

IN THE HIGH COURT FOR THE STATE OF TELANGANA
THE HON'BLE MR. JUSTICE SUJOY PAUL , THE HON'BLE MS. JUSTICE
RENUKA YARA

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28.02.2025

Information Technology Act, 2000 — Authentication Requirements (§§. 3, 3A, and 5) — Necessity of Digital or Physical Signature — Show-cause notices and orders must be signed by the Proper Officer — Secure digital portal alone does not absolve mandatory signature requirement — Non-compliance held fatal — Unsigned notices set aside — Authorities permitted to reissue notices fulfilling statutory norms.

The Central/Telangana State Goods and Services Rules, 2017 — Show-cause notices and orders — Valid authentication mandatory — Absence of physical or digital signature invalid — Respondents' argument of mere technical omission rejected — Held, signature requirement under GST Act and Rules is indispensable — Unsigned notices/orders declared invalid — Liberty granted to issue fresh notices/orders duly signed — Limitation not to operate as a bar.

The Central Goods and Services Act, 2017 — Show-cause notices and Final Orders — Absence of Proper Officer's signature (physical or digital) held a substantive defect — GST Act (§§. 73/74) read with relevant Rules (DRC-01 & DRC-07) mandates a valid signature — §. 160(1)(2) does not cure the absence of signature — Alternative remedy under §. 107 no bar to writ jurisdiction — Impugned notices/orders set aside — Authorities permitted to reissue with proper authentication.

Indian Income-tax Act, 1922 — Notice under §. 34 — Unsigned notice invalid — High Court of Calcutta in *B.K. Gooyee v. CIT* [1966] 62 ITR 109 (Cal) held that absence of a signature renders a notice invalid — No waiver of an assessee's right to challenge an unsigned notice — Principle reaffirmed under GST laws — Unsigned notices/orders are void and liable to be set aside.

FACTS. Various writ petitions were filed challenging show-cause notices and final orders under the GST regime on the ground that they lacked physical or digital signatures by the Proper Officer. The petitioners assert that these documents are invalid because they are not properly authenticated. The Department contends that any omission in signatures is a mere technical defect and that alternative statutory remedies under the GST framework remain available. The dispute proceeded to the High Court through writ proceedings, where the issue of whether unsigned or non-digitally signed notices are legally enforceable was examined.

ISSUES OF LAW.

Whether the absence of physical or digital signatures on show-cause notices and orders invalidates them; whether such defects are merely technical or substantive; whether an alternative statutory remedy under the GST Act bars writ jurisdiction.

SUMMARY. Multiple writ petitions were filed challenging show-cause notices and final orders under GST laws. The petitioners argued that the absence of a physical or digital signature by the Proper Officer rendered the notices invalid and sought the High Court's intervention. The respondents contended that any defect in signature was a technical or procedural matter and that the notices were validly

generated through a secure digital system. The Court considered various precedents and statutory provisions under the GST Act and related rules, ultimately concluding that such notices require valid signatures to be enforceable. The impugned notices were set aside, with liberty granted to the authorities to issue fresh ones in accordance with the law.

HELD. The Court declared that show-cause notices and orders lacking the Proper Officer's signature are invalid, set them aside, and permitted the authorities to issue fresh notices in accordance with law. The Writ Petitions were allowed, and limitation was not treated as a bar for reissuance of validly signed notices or orders.

FINAL STATUS. Allowed.

CASES REFERRED

B.K. Gooyee vs CIT [1966] 62 ITR 109 (Cal)
Baru Ram vs Prasanni [AIR 1959 SC 93]
Collector of Central Excise, Madras vs M/s. M.M. Rubber and Company [1992 Supp (1) SCC 471]
Commissioner of Customs vs Dilip Kumar & Co. [(2018) 9 SCC 1]
Commissioner of Income Tax vs Deepak Family Trust and Ors. [MANU/GJ/0311/1993]
Commissioner of Income Tax vs SAE Head Office Monthly Paid Employees Welfare Trust [MANU/DE/0704/2004]
Commissioner of Income Tax, Mumbai vs Anjum M.H. Ghaswala [(2002) 1 SCC 633]
Dihingia Motors Pvt. Ltd. vs Union of India [(2025) 26 CENTAX 79 (Gau.)]
Kilasho Devi Burman vs Commissioner of Income Tax, W.B., Calcutta [(1996) 7 SCC 613]
M/s. Fortune Service vs Union of India [2024 (12) TMI 1512 (Ker)]
M/s. SRK Enterprises vs Assistant Commissioner [W.P.No.29397 of 2023, decided on 10.11.2023]
M/s. Silver Oak Villas LLP vs Assistant Commissioner (ST) [2024 (4) TMI 367-THC]
Prakash Krishnavtar Bharadwaj vs Income Tax Officer [2023 SCC OnLine Bom 59]
Ramani Suchit Malushte vs Union of India [W.P. No.9331 of 2022 decided on 21st September, 2022]
Umashankar Mishra vs Commissioner of Income Tax [1982 29 CTR 71 (MP)]
World Sport Group (Mauritius) Ltd. vs MSM Satellite (Singapore) Pte. Ltd. [(2014) 11 SCC 639]

COUNSELS

Sri Swaroop Oorilla (Special Government Pleader for State Tax) - representing the respondent
Sri Karan Talwar - representing the petitioners
Sri Uma Shankar - representing the petitioners
Sri P. Karthik Ramana - representing the petitioners

Judgment Pronounced on 28.02.2025