THE ORACLE

MANGALURU BRANCH (SIRC) E-NEWSLETTER

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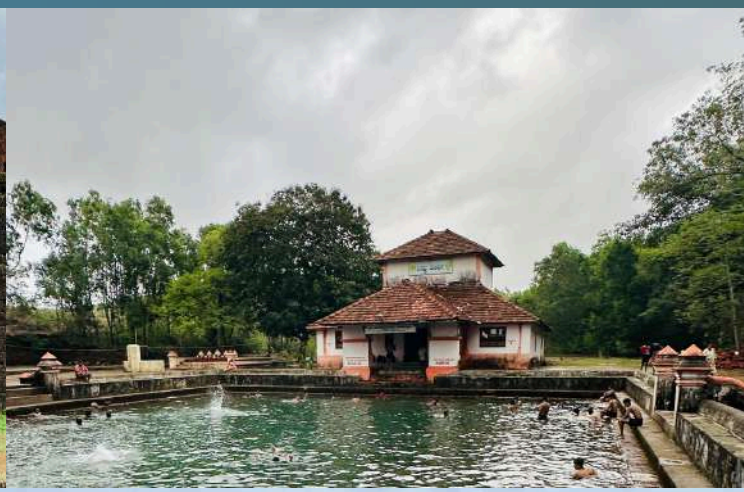

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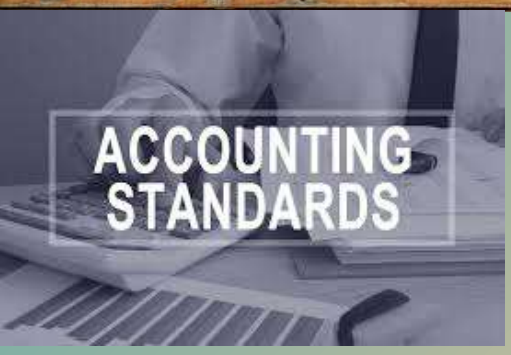


MSME
MICRO, SMALL & MEDIUM ENTERPRISES

Upcoming Events in June 2025

One day Seminar on Non Corporate Financial Reporting and Foreign Assets Disclosures

One day Seminar on Accounting Standards

One Day Seminar on GST Compliances

MSME Day

CHAIRMAN'S MESSAGE

CA. Prashanth Pai K.

Chairman- ICAI Mangaluru Branch

Dear Members,

"Wisdom is not a product of schooling but of the lifelong attempt to acquire it."

As we embrace the month of June 2025, the Mangalore Branch of ICAI is pleased to present a series of enriching programs designed to enhance your professional knowledge and personal well-being.

On 7th June 2025, we begin with an insightful one day seminar featuring two important topics. CA Sriram V Ram will guide us through the intricacies of "Disclosure of Foreign Assets in ITR", while CA Gururaj Acharya will shed light on "Financial Statements of Non-Corporate Entities". This session promises to be invaluable for all practitioners.

The learning continues on 14th June 2025 with our FRRB program focusing on "Common Errors in Compliance with AS & Auditing Standards". Esteemed resource persons CA Amit Hundia and CA Padmashree Crasto will share their expertise to help us navigate these critical areas with greater precision.

As we celebrate International Yoga Day on 21st June 2025, we invite you to join our special session with Yoga Gurus Shri Prasad S and Shri Vinaya V. This rejuvenating program will focus on meditation techniques and physical flexibility - essential tools for maintaining balance in our demanding professional lives.

26th June 2025 brings our much-anticipated one day GST seminar under the aegis of Indirect Tax Committee, addressing "GST Compliances & New Demand Areas in 2025", renowned speaker Jatin Christopher and CA Prakrithi, will be the resource persons.This timely discussion will equip you with the latest updates and practical knowledge to handle emerging challenges in GST implementation.

We conclude our June programs on 27th June 2025 by celebrating International MSME Day under the theme "Ek Din MSME ke Naam". The event will feature distinguished speakers including Shri Nataraj Hegde (CII Chairman), Shri Vivek D (MD, DK Milk Cooperative Union), and Retd. Joint Director Shri Socrates Kalai, with CA Sanketh Nayak presenting on "Financing & Taxation for MSMEs".

As we approach CA Day on 1st July, I extend my warmest wishes to all members and students. May we continue to uphold the highest standards of our profession while embracing new opportunities for growth and service.

"विद्याधनं सर्वधनप्रधानम्"
(The wealth of knowledge is the greatest wealth of all.)

Let us move forward together in our shared pursuit of excellence.

Warm regards,
CA Prashanth Pai K
Chairman, ICAI Mangalore Branch

From the Editors Desk
CA. B Krishnananda Pai

Dear Esteemed Members,

Warm greetings from the Mangaluru Branch of SIRC of ICAI!

As we move into June, we do so amidst a complex national backdrop—one that calls for both attentiveness and optimism.

May 2025 has been eventful, not just in our professional spheres but across the national and international stage. The India–Pakistan conflict, triggered by rising border tensions and political friction, has understandably drawn attention and concern. Military posturing, diplomatic statements, and public sentiment on both sides of the border have contributed to an atmosphere of uncertainty. As citizens and professionals, we hope for restraint and dialogue to prevail—because peace is not only a national need but also an economic imperative.

Such moments remind us how interconnected our world truly is. Geopolitical instability doesn't remain confined to borders—it affects markets, investor sentiment, cross-border compliance, and the macroeconomic climate. As Chartered Accountants, we must be prepared to advise clients with clarity and context, helping them navigate volatility with confidence and composure.

At the same time, there have been rays of positive news. India's GST collections signal a strong business momentum and increasing tax compliance. In parallel, initiatives like the National Forensic Sciences University's expansion underscore a shift toward scientific capacity-building and institutional reform.

In the world of sport, IPL 2025 once again lived up to its legacy—with thrilling performances, dramatic comebacks, and the sheer joy of community watching. A brief pause in the tournament mid-May due to logistical constraints sparked national curiosity, but its prompt resumption reminded us that resilience—on and off the field—is a hallmark of Indian spirit. Meanwhile, the Khelo India Youth Games brought young champions into the limelight and reinforced our country's deepening investment in sports beyond cricket.

It's easy to feel overwhelmed by the pace of news, the weight of responsibilities, and the unpredictability of the world. But if there's one thing our profession teaches us, it's this: a calm mind, ethical foundation, and informed decision-making can guide us through the most turbulent times.

Here's wishing each of you a balanced, aware, and professionally fulfilling June.

Articles

CA. Ritesh Arora

Amritsar

1. Whether refund can be granted where the taxpayer establishes that payment was made involuntarily during GST investigation?

Yes, the Hon'ble Karnataka High Court in case of The Intelligence Officer vs. M/s Kesar Color Chem Industries (WA No. 1649 of 2024 | Decision Date: 28 January 2025 | Citation - 2025 (2) TMI 175 - KARNATAKA HIGH COURT) dismissed the department's writ appeal and upheld the Single Bench order granting refund of ₹2.5 crores paid under duress during investigation, holding that such coerced payment cannot be treated as voluntary self-ascertainment under Section 74(5) of the CGST Act. The Hon'ble Court noted that the respondent-taxpayer was subjected to an extended two-day search operation under Section 67 of the CGST Act, during which department officials allegedly detained personnel, seized mobile phones, and issued threats of arrest, eventually leading to the recovery of ₹2.5 crores on 31.07.2021 and 03.08.2021, purportedly as voluntary payments through

Form DRC-03. However, the taxpayer later retracted his statement and submitted an affidavit dated 10.08.2021 claiming that the payments were made under coercion and without any self-acknowledgment of liability. He also pointed out that no adjudication proceedings had been initiated at the time of payment. The Revenue argued that the payment was voluntary, that it was supported by DRC-03 forms, and that the affidavit retracting voluntariness was not contemporaneously communicated to the department.

The Hon'ble High Court rejected these submissions and upheld the findings of the Single Judge, noting the following:

- The entire premise of Section 74(5) rests on voluntary self-ascertainment of tax liability, which was clearly absent in the facts of the case.
- The payment was made during a high-pressure search operation, under circumstances that vitiated free consent.
- The Court observed that even the department had later issued a show cause notice under Section 74(1), which contradicted their claim that the tax was already accepted and paid.
- The recovery, made in the absence of adjudication and without following due process, was found to be in violation of Article 265 of the Constitution, which prohibits tax collection without authority of law.

Accordingly, the Court held that the ₹2.5 crore payment could not be retained by the department and appeal being devoid of any merits, is liable to be dismissed.

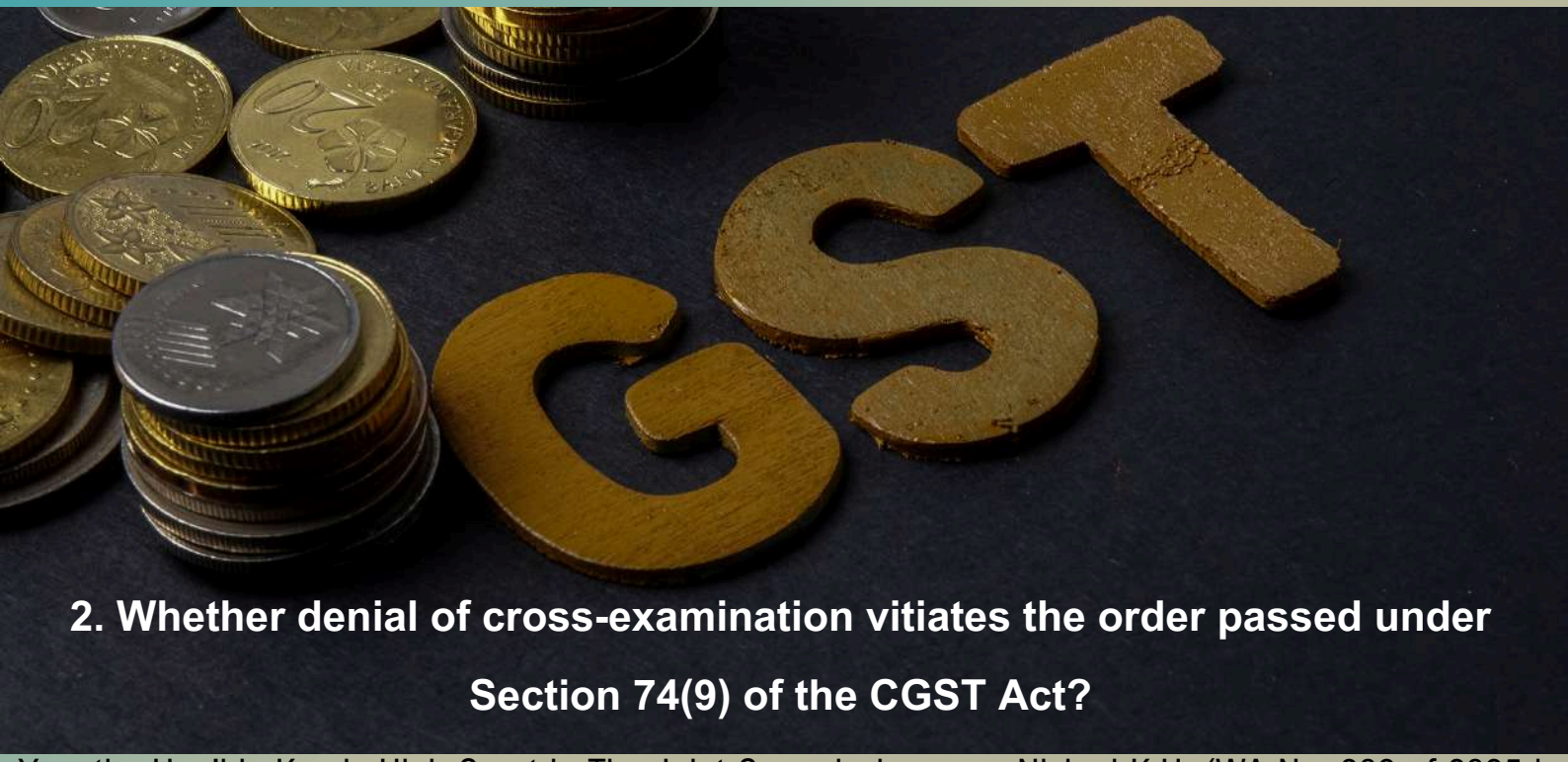
Author's Comments

This decision serves as a judicial affirmation that no tax can be recovered without following the due process prescribed under GST law. The Hon'ble Karnataka High Court's ruling rightly reiterates that payments made under coercion during investigation proceedings—without adjudication or voluntary self-ascertainment—cannot be treated as lawful recoveries under Section 74(5) of the CGST Act.

This aligns squarely with Paragraph 3 of CBIC Instruction No. 01/2022-23 (GST-Investigation) dated 25.05.2022, which categorically directs that recovery of unpaid or short-paid taxes must be carried out only under Section 79, and only after issuance of notice and proper adjudication. Any deviation from this process, especially coercive recovery during inspection or search, amounts to abuse of authority and procedural impropriety.

Further, Rule 142(2) of the CGST Rules mandates issuance of Form DRC-04 to acknowledge payment made under Section 74(5). In the absence of such acknowledgment, and where the taxpayer clearly disputes liability and asserts coercion—as in this case—the payment cannot be presumed to be voluntary. The absence of DRC-04 in such cases reinforces the taxpayer's claim of involuntariness, and the amount must be refunded.

This judgment is also in consonance with the Delhi High Court's decision in Lovelesh Singhal v. Commissioner, DGST [2023] 157 taxmann.com 611 / [2024] 102 GST 463 / [2024] 82 GSTL 278, where it was held that amounts deposited during search operations under duress must be refunded, as recovery without determination and consent violates both Article 265 of the Constitution and the statutory safeguards of the CGST Act.



2. Whether denial of cross-examination vitiates the order passed under Section 74(9) of the CGST Act?

Yes, the Hon'ble Kerala High Court in The Joint Commissioner vs. Nishad K.U. (WA No. 303 of 2025 | Decision Date: 17 February 2025 | Citation - 2025:KER:13589) dismissed the department's writ appeal and upheld the Single Judge's order setting aside the adjudication order passed under Section 74(9), holding that denial of cross-examination violated principles of natural justice and rendered the proceedings void. The Hon'ble Court noted that the department had passed an order under Section 74(9) imposing tax and penalty of over ₹9.40 crores on the taxpayer, relying on third-party statements recorded during investigation. The assessee sought cross-examination of the deponents, which was denied by the proper officer. The Single Judge allowed the writ petition despite the availability of appellate remedy, on the ground that there was a clear violation of principles of natural

justice.

In appeal, the department argued that:

- The CGST Act does not expressly mandate cross-examination.

Reliance on the Andaman Timber Industries vs. Commissioner of Central Excise, Kolkata-II [(2016) 15 SCC 785] case was misplaced as it did not consider earlier binding Supreme Court rulings such as Kanungo & Co. v. Collector of Customs, Calcutta and Others [1983 (13) ELT 1486 (SC)] and Surjeet Singh Chhabra v. Union of India [1997 (89) ELT 646 (SC)].

The Division Bench rejected these contentions, holding:

- Even in the absence of an express provision, principles of natural justice must be read into quasi-judicial proceedings under the CGST Act.
- Cross-examination is essential where statements of third parties form the sole basis for forming an adverse conclusion.
- Denial of cross-examination erodes the procedural fairness and violates Article 14 of the Constitution, as reiterated in Aureliano Fernandes v. State of Goa [(2024) 1 SCC 632].

The Court also relied on:

- Krishnadatt Awasthy v. State of M.P. [2025 SCC Online 179], where the Supreme Court held that denial of natural justice vitiates the proceedings at the root.
- Ayaaubkhan Noorkhan Pathan v. State of Maharashtra [(2013) 4 SCC 465], affirming that cross-examination is part of natural justice when adverse material is relied upon.

The Hon'ble Court concluded that while the right to cross-examine does not extend to all witnesses (e.g., co-noticees), where statements of third parties form the basis of the adjudication, cross-examination must be granted, failing which the order is unsustainable. Accordingly, the writ appeal was dismissed and the original adjudication order was held to be void for breach of natural justice.

Author's Comments

A cardinal principle of adjudication under GST: when an order is based on third-party material, denial of cross-examination amounts to a fatal procedural lapse, vitiating the entire proceedings. The Hon'ble Kerala High Court has rightly emphasized that the right to cross-examination, though not expressly codified in the CGST Act, is an indispensable component of natural justice, especially where liability is founded on contested evidence.

In the context of Section 74 proceedings, taxpayers must be vigilant when the show cause notice relies on:

- Statements recorded on oath from third-party witnesses or experts,
- Investigating Officer's conclusions,
- Alleged "special circumstances" to justify invocation of extended limitation,
- Factual claims regarding essential ingredients of tax liability, or
- Third-party reports and financial records obtained during search or investigation.

In such cases, the taxpayer must demand cross-examination, not merely to test the truth of the witness, but to impeach the reliability of the entire evidentiary foundation of the proceedings.

Cross-examination is not confined to criminal proceedings, nor to "in-person" confrontation alone. It may also include interrogatories, written questions answered under oath, or remote examination, especially in the case of legal persons. This procedural tool is crucial for:

- Uncovering contradictions in testimony,
- Clarifying scope and limits of expert opinion, and
- Testing the factual basis of conclusions drawn by the Revenue.

The law is equally clear:

- If a party demands cross-examination and it is denied, the underlying material and any conclusions derived from it must be excluded from the decision-making process.
- If the person relied upon is unavailable for cross-examination, the material attributed to them is inadmissible.
- Conversely, if the taxpayer fails to demand cross-examination, they cannot later object to the use of such material.

Ultimately, cross-examination is not a procedural formality—it is a strategic tool and, more importantly, a constitutional guarantee under Article 14, ensuring fairness in quasi-judicial proceedings.

3. Whether refund of statutory pre-deposit can be denied on grounds of limitation under section 54?

No, the Hon'ble Jharkhand High Court in case of BLA Infrastructure Private Limited vs. State of Jharkhand & Others (W.P. (T) No. 6527 of 2024 | Order dated: 30.01.2025 | Citation - 2025 (2) TMI 352 - JHARKHAND HIGH COURT) allowed the petition and held that refunds cannot be denied merely on technical limitations. The Hon'ble Court noted that the petitioner filed for a refund of ₹1,13,454/- being the statutory 10% pre-deposit made under Section 107(6)(b) of the CGST Act to maintain an appeal. The appeal had been allowed in favour of the assessee on 09.02.2022, but the refund application filed in September 2024 was rejected through a Deficiency Memo, treating it as time-barred under Section 54(1) of the CGST Act. The department argued that refund applications must be filed within 2 years from the "relevant date" as prescribed under Section 54, and that the jurisdictional officer had no discretion to condone the delay. Reliance was placed on Circular No. 125/44/2019-GST dated 18.11.2019. The Hon'ble Court rejected this hyper-technical interpretation. It held that the word "may" in Section 54(1)—"may make an application before the expiry of two years"—is directory and not mandatory, particularly when the refund arises from statutory pre-deposit, which is made as a precondition to maintain the appeal, and not as part of any assessed liability. The Hon'ble Court relied on the decisions in Lenovo India Pvt. Ltd. vs. Joint Commissioner of GST (Madras High Court, 2023 | citation- 2023 (11) TMI 774 - MADRAS HIGH COURT) and the Supreme Court's ruling in Muskan Enterprises (2024 SCC OnLine SC 4107), to emphasize that procedural time limits must not defeat substantive statutory rights. It also held that Article 265 of the Constitution of India, which prohibits the retention of tax without the authority of law, would be violated if refunds are denied merely on technical limitations. Accordingly, the Hon'ble High Court quashed the deficiency memo dated

06.11.2024, directed the Revenue to process the refund along with applicable interest under Section 54, and complete the entire exercise within six weeks.

Author's Comments

This decision marks a significant judicial affirmation of substantive taxpayer rights over procedural rigidity under the GST regime. The Hon'ble Jharkhand High Court rightly held that Section 54(1) of the CGST Act, which uses the expression "may make an application before the expiry of two years", is directory and not mandatory—particularly when the refund pertains to a statutory pre-deposit made under Section 107(6) to maintain an appeal.

The judgment clarifies that the pre-deposit is not a tax liability, but a procedural obligation to access the appellate mechanism. Once the appeal is allowed in favour of the assessee, retention of the pre-deposit by the State without valid authority of law violates Article 265 of the Constitution, which prohibits collection of taxes without legal sanction. Also, Article 137 of the Limitation Act, 1963—providing a 3-year limitation period for recovery of money—would prevail in such cases where no express exclusion exists under the GST Act.

The ruling cautions the Revenue against mechanical rejection of refund applications using the two-year limitation bar, especially when it leads to arbitrary deprivation of property. Further, by following precedents like Lenovo India Pvt. Ltd. (Madras HC) and Muskan Enterprises (SC), the Court emphasized that the interpretation of "may" as "shall" in fiscal statutes must be contextually justified, else it risks being declared arbitrary and unconstitutional.

4. Whether the sale of partly constructed immovable property constitutes a 'supply' liable to GST?

No, the Hon'ble Karnataka High Court in case of Rohan Corporation India Pvt. Ltd. vs. Union of India & Others (W.P. No. 12700 of 2023 | Order dated: 10.09.2024| Citation - 2025 (4) TMI 549 - KARNATAKA HIGH COURT)quashed the refund rejection order and allowed the refund, holding that the transaction was a pure sale of immovable property, and not a supply of construction service. The Hon'ble Court noted that the petitioner, a real estate company, purchased a mall from the liquidator of a corporate debtor under the Insolvency and Bankruptcy Code, 2016. The sale was of an immovable property (partly constructed mall) through public auction, and the petitioner was compelled to pay GST under protest, subsequently filing a refund claim. The GST authorities rejected the refund, classifying the transaction as a taxable "supply" under Paragraph 5(b) of Schedule II of the CGST Act. The Hon'ble Court ruled that:

- Schedule II must be read in light of Section 7(1) and 7(1)(a), meaning classification under Schedule II is only relevant after it is first established that a transaction is a "supply" under Section 7.
- In the absence of a construction agreement between the buyer and seller (liquidator), no supply of construction service can be said to have occurred.
- The mere fact that the building was incomplete or had not received a completion certificate does not automatically bring the transaction under GST, unless construction activity continues post-agreement at the instance of the buyer.

The Hon'ble Court relied upon the landmark decisions in Larsen & Toubro Ltd. (2014) 1 SCC 708, and Munjaal Manishbhai Bhat Vs. Union of India - 2022 (62) GSTL 262 (Guj) (2022), reiterating that tax can be levied only on the value addition post-agreement, not on the entire property sold under liquidation without contractual construction obligations. Accordingly, the Hon'ble High Court held that the transaction was outside the scope of "supply" and thus exempt under Entry 5 of Schedule III, which treats sale of land and completed building (except as covered under Schedule II) as neither supply of goods nor supply of services. The impugned order was set aside and the Revenue was directed to process the refund with applicable interest.

Author's Comments

This judgment is a landmark reiteration of a long-standing legal position that sale of land or building, without an agreement for construction, is not exigible to indirect tax, and under GST, such

transactions are excluded from the scope of 'supply'.

To fully appreciate this, a brief history is instructive:

- Under the pre-GST regime, sale of immovable property was outside the scope of service tax and VAT, unless it involved works contracts or construction agreements prior to completion. The Supreme Court in L&T (2014) 1 SCC 708 laid down that construction of a building is taxable only when the agreement with the buyer precedes completion; post-completion sales are pure immovable property transfers, not works contracts.
- The GST regime, though intending to be more unified, retained this distinction. Entry 5 of Schedule III to the CGST Act specifically classifies sale of land and fully constructed buildings (after completion certificate or first occupation) as neither supply of goods nor services, i.e., non-taxable. Conversely, Schedule II, Paragraph 5(b) deems construction of a complex/building intended for sale, where consideration is received before completion, as supply of service—but only if a construction agreement exists.

In this case, the Hon'ble Court correctly held that a mere auction sale of an incomplete property by a liquidator, without any contractual nexus between buyer and builder for further construction, does not attract GST. The transaction was rightly held to be a transfer of immovable property—not a service.

5. Whether a writ petition can be admitted if the remedy of appeal is not availed?

No, the Hon'ble Madras High Court in case of Tvl. R.M.K. Enterprises vs. State Tax Officer & Another (W.P. Nos. 10966, 10968 & 10973 of 2021 | Order dated: 02.01.2025 | Citation 2025 (2) TMI 1152 - MADRAS HIGH COURT) dismissed the writ petitions with the liberty to file fresh statutory appeal before the Appellate Commissioner. The Hon'ble Court noted that the petitioner, a registered scrap

dealer, challenged the assessment orders for three financial years (2017–2020) which denied Input Tax Credit on the ground that the suppliers were non-existent and engaged in circular trading. The department's position was that the petitioner had availed ITC entirely through credits passed on by these allegedly bogus entities, without any tax paid in cash. The petitioner, however, produced tax invoices, bank payment details (through cheque), e-way bills, and GSTR-2A reflecting the transactions. It argued that denial of ITC without appreciating these documents violated principles of natural justice. It was further contended that the suppliers had also filed returns and were proceeded against under Section 122 of the CGST Act—implying their traceability and existence. Rejecting the petitions, the Hon'ble Court noted that the petitioner had discharged its entire tax liability through availed ITC without any cash payment and found prima facie evidence of complicity in passing on ineligible credits. It held that mere reflection of invoices in GSTR-2A or bank payments does not ipso facto validate ITC where the suppliers are found to be non-existent. Relying on Sahyadri Industries Ltd. v. State of Tamil Nadu [2023] 115 GSTR 320 (Mad.), the Court observed that there was no statutory or constitutional violation warranting writ relief, and advised the petitioner to avail the statutory remedy by filing an appeal under Section 107 of the CGST Act. Accordingly, the writ petitions were dismissed, but liberty was granted to the petitioner to approach the appellate authority.

Author's Comments

To invoke the writ jurisdiction of the Hon'ble High Court, the petitioner must demonstrate two key elements: first, that the impugned notice or order results in a manifest injustice warranting immediate judicial intervention; and second, that the statutory remedies—such as adjudication or appeal—are not efficacious enough to redress the grievance.

High Courts, as Courts of Equity, exercise discretion to entertain writ petitions only when the injustice is evident on the face of the record and cannot be adequately cured through routine statutory channels. In such cases, the Hon'ble Court's role is to prevent procedural or substantive injustice from being perpetuated under the guise of compliance.

Crucially, when self-assessment is disputed by the Revenue, the burden of proof rests solely on the department. A mere assertion of fraud or fictitious credit does not suffice; robust, proportionate evidence must accompany such allegations. Reliance merely on entries in books of accounts or statements recorded during investigation is inadequate. The law demands credible and conclusive

proof—particularly when the consequences are severe.

Strategically, the petitioner in this case could have adopted a stronger line of defense. A compelling argument would have been that if the outward supplies are accepted by the department, it is logically untenable to discredit the corresponding inward supplies without deeper scrutiny. The Revenue cannot be permitted to approbate and reprobate—accepting one leg of the transaction while rejecting the other—without substantiating the inconsistency.

Ultimately, the taxpayer's approach should have been to call upon the department to establish its case with substantive evidence. In the absence of such evidence, the allegations would not withstand judicial scrutiny and would fall flat under the weight of their own inadequacy.

6. Whether uploading notices only under the 'Additional notices and orders' tab of the portal without ensuring actual service violates principles of natural justice?

Yes, the Hon'ble Madras High Court in Tvl. Viswanathan Amarnath vs. Deputy State Tax Officer (W.P. No. 3617 of 2025 | Decision Date: 06 February 2025) held that merely uploading notices and orders under the "View Additional Notices and Orders" tab on the GST portal without ensuring actual service to the taxpayer violates Section 169 of the CGST Actand the principles of natural justice, and accordingly set aside the adjudication order. The Hon'ble Court noted that the petitioner challenged the adjudication order dated 28.08.2024 on the ground that neither the show cause notice nor the hearing notice was served effectively. It was contended that the notices were only uploaded under the "View Additional Notices and Orders" section of the GST portal, which went unnoticed by the petitioner's part-time accountant, resulting in a failure to file a reply or appear for the hearing.

The Hon'ble Court held that such a mode of service, though technically permissible under Section 169(1)(d), cannot be relied upon exclusively when the taxpayer does not respond. In such cases, the department must resort to more effective modes of communication, such as registered post with acknowledgment or direct delivery, to ensure actual service. The Court emphasized that technology cannot be used to undermine procedural fairness, especially when the taxpayer is unaware of the notice and suffers prejudice. Further, the Hon'ble Court criticized the department's mechanical approach of uploading reminders repeatedly on the portal without changing the mode of service, even when no response was received. It observed that Section 169 must be read purposively, and the goal must be to ensure that the notice actually reaches the taxpayer. Additionally, the Hon'ble Court pointed out that the personal hearing fixed for 26.06.2024—prior to the reply due date—was procedurally defective, as the opportunity of hearing under Section 75(4) must follow the reply and not precede it. Passing an order without such a meaningful hearing amounted to a clear violation of natural justice. Accordingly, the Court quashed the impugned order dated 28.08.2024, and directed the respondent to issue a fresh notice, allow the petitioner to file a reply within 15 days, and then provide a clear 14-day hearing opportunity before passing a fresh order in accordance with law.

Author's Comments

Section 169 of the CGST Act, 2017 provides 14 different statutory modes for service of any notice, order, or communication. However, this multiplicity of options does not grant authorities unfettered discretion to arbitrarily choose any method. Rather, it imposes a duty on the Proper Officer to select the most suitable and effective mode, ensuring that the communication actually reaches the intended noticee. The very purpose of a notice is to set the legal process in motion—and that objective is defeated if the notice never comes to the taxpayer's knowledge.

In the author's considered opinion, while the use of the word "or" in clauses (a) to (f) under Section 169(1) gives the officer procedural liberty, that liberty is not absolute. The touchstone remains effective service, not mere technical compliance. If the notice is not received, service is incomplete—and the entire proceeding built upon such defective service becomes vulnerable. It is therefore the burden of the Revenue to prove that the notice was validly and effectively served, and until this burden is discharged, 'due process' under the law stands compromised.

This principle was similarly upheld in the decision of the Hon'ble Madras High Court in Udamalpet

Sarvodaya Sangham v. The Authority & Ors [2025] 170 taxmann.com 655 (Madras)[06-01-2025], where it was held that notice must be served either in person, by registered post, or via the registered e-mail ID. Only upon failure or impracticability of these primary modes can the State resort to alternative forms like portal uploads or newspaper publications.

ONE DAY SEMINAR ON FEMA & PMLA
3RD MAY 2025

ONE DAY SEMINAR ON TAXATION AND AUDIT OF CO-OPERATIVE SOCIETIES
10TH MAY 2025

RESIDENTIAL REFRESHER COURSE AT KUMTA
23- 25 MAY 2025

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CA. Prashanth Pai K

CA. B Krishnananda Pai

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Feedback on this e-bulletin can be sent to the editorial team at mangaluru@icai.org .

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