

Rule 40 : Service of notices and communication

- (1) Any notice or communication to be issued by the Appellate Tribunal may be served by any of the method specified in section 169 of the Act.
Explanation- For the purpose of this rule, the common Portal referred in the said section shall mean the GSTAT Portal.
 - (2) Notwithstanding anything contained in sub-rule (1) and sub-rule (2), the Appellate Tribunal may after taking into account the number of respondents and their place of residence or work or service are so many that they could not be effected in any manner and other circumstances, direct that notice of the petition or application shall be served upon the respondents in any other manner, including any manner of substituted service, as it appears to the Appellate Tribunal just and convenient.
 - (3) A notice or process may also be served on an authorised representative of the applicant or the respondent, as the case may be, in any proceeding or on any person authorised to accept a notice or a process, and such service on the authorised representative shall be deemed to be a proper service.
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