IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **23.04.2025**

CORAM :
THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

Writ Petition Nos.6252 & 6257 of 2025
and W.M.P.Nos.6871 & 6874 of 2025

PMP MARINE EXIM,
Rep. by its Proprietor Mr.Sooraj Maniyappan,
Pillai Manibhavanam,
Old No.9/New No.17, Samy Naicken Street,
Chindadripet,
Chennai - 600 002.

... Petitioner in both W.P.'s

Vs.

The Deputy State Tax Officer-I,
(Formerly known as Deputy Commercial Tax Officer),
CHINTADRIPET:CENTRAL-III:CHENNAI CENTRAL
No.1, Greams Road, 1st Floor,
Chennai - 600 006.

… Respondent in both W.P.'s

PRAYER in W.P.No.6252 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying for issuance of Writ of Certiorari, calling for the records of the respondent order in Reference Number

ZD330324060293R/2018-19 dated 12.03.2024 and quash the same.

Prayer in W.P.No.6257 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying for issuance of Writ of Certiorari, calling for the records of the respondent order in Reference Number ZD3307242795451/2019-20 dated 23.07.2024 and quash the same.

Appearance of counsel in both W.P's

For Petitioner	:	Ms.V.Vijayalakshmi
For Respondent	:	M/s.P.Selvi, Government Advocate (Tax)

COMMON ORDER

Since the issue involved and the relief sought in both these Writ Petitions are identical in nature, the same were heard together and disposed of vide this common order.

2. Challenging the orders dated 12.03.2024 and 23.07.2024 passed by the respondent in respect of the assessment years 2018-19 and 2019-20, the petitioner had filed these writ petitions.

3. The learned counsel for the petitioner submitted that, notices in Form DRC-01A dated 06.10.2023 (W.P.No.6252 of 2025) and 06.02.2024 (W.P.No.6257 of 2025) respectively were issued to the petitioner through GST common portal, followed by which, show cause notices in Form DRC-01 dated 13.12.2023 and 27.05.2024 respectively were issued to the petitioner. Thereafter, reminder notices were also issued, mentioning the date of personal hearing. However, the petitioner had neither filed its reply nor availed the opportunity of personal hearing. Hence, the impugned orders came to be passed by the respondent, confirming the proposals.

4. It is submitted by the learned counsel for the petitioner that the show cause notices have been served on the petitioner through GST common portal under the head "View Additional Notices" tab, thereby, the petitioner was unaware of the initiated proceedings and was thus unable to participate in the adjudication proceedings. It is also submitted by the learned counsel for the petitioner that if the petitioner is provided with an opportunity, they would be

able to explain the alleged discrepancies.

5. It is further submitted by the learned counsel for the petitioner that the petitioner is ready and willing to deposit 25% of the disputed tax, in the event, this Court is inclined to set aside the impugned orders and remand the matter to the Authority concerned for fresh consideration.

6. Ms.P.Selvi, learned Government Advocate (Tax) appearing for the respondent fairly submitted that since the petitioner has voluntarily come forward to deposit 25% of the disputed tax, the prayer sought for by the petitioner may be considered.

7. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, it is evident that the impugned show cause notice was uploaded on the GST Portal Tab. According to the petitioner, the petitioner was not aware of the issuance of the show cause

notice issued through the GST Portal and the original of the said show cause notice was not furnished to them. In such circumstances, this Court is of the view that the impugned assessment orders came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notice.

8. No doubt sending notice by uploading in portal is a sufficient service, but, the Officer who is sending the repeated reminders, inspite of the fact that no response from the petitioner to the show cause notices etc., the Officer should have applied his/her mind and explored the possibility of sending notices by way of other modes prescribed in Section 169 of the GST Act, which are also the valid mode of service under the Act, otherwise it will not be an effective service, rather, it would only fulfilling the empty formalities. Merely passing an *ex parte* order by fulfilling the empty formalities will not serve any useful purpose and the same will only pave way for multiplicity of litigations, not only wasting the time of the Officer

concerned, but also the precious time of the Appellate Authority/Tribunal and this Court as well. Thus, when there is no response from the tax payer to the notice sent through a particular mode, the Officer who is issuing notices should strictly explore the possibilities of sending notices through some other mode as prescribed in Section 169(1) of the Act, preferably by way of RPAD, which would ultimately achieve the object of the GST Act.

9. Therefore, this Court finds that there is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner. Hence, this Court is inclined to set-aside the impugned orders with terms, by issuing the following directions:-

i) The impugned orders dated 12.03.2024 and 23.07.2024 passed by the respondent are set aside.

ii) Consequently, the matters are remanded to the respondent for fresh consideration.

iii) The petitioner is directed to deposit 25% of the disputed tax, which the petitioner had voluntarily come forward to make such payment, within a period of two weeks from the date of receipt of a copy of this order.

iv) Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of two weeks.

v) Thereupon, the respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

10. With the above directions, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

23.04.2025

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Index	:	Yes/No
Speaking Order	:	Yes/No
Neutral Citation	:	Yes/No
Internet	:	Yes

KRISHNAN RAMASAMY, J.

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To:
The Deputy State Tax Officer-I,
(Formerly known as Deputy Commercial Tax Officer),
CHINTADRIPET:CENTRAL-III:CHENNAI CENTRAL
No.1, Greams Road, 1st Floor,
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