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W.P.No.7767 of 2025  
and W.M.P.No.8719 & 8721 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 11.03.2025

CORAM

**THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY**

W.P.No.7767 of 2025  
and W.M.P.No.8719 & 8721 of 2025

M/s.M.R.Construction,  
Rep. by its Partner Rajendran Arasankovan,  
18, Pidari Koil Street, Kodavasal,  
Tiruvarur – 612 601.

.. Petitioner

Vs.

The Deputy State Tax Officer,  
Nannilam Circle,  
76, Plot No.118/54, Nallamangudi Village,  
Nannilam, Tiruvarur – 610 105.

.. Respondent

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue Writ of Certiorarified Mandamus, to call for the records relating to the impugned order dated 29.08.2024 in form GST DRC-07 vide Ref No: ZD330824278188Y bearing GSTIN:33ABIFM7609Q1ZN, pertaining to FY 2019-20 issued by the respondent as arbitrary and illegal and quash the same and further direct the respondent to redo the adjudication in accordance with law after granting opportunity of personal hearing to the petitioner.



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For Petitioner : M/s.Mitra B  
For Respondent : Mr.V.Prashanth Kiran  
Government Advocate (Tax)

### ORDER

This Writ Petition has been filed by the petitioner seeking to call for the records relating to the impugned order dated 29.08.2024 in form GST DRC-07 vide Ref No: ZD330824278188Y bearing GSTIN:33ABIFM7609Q1ZN, pertaining to FY 2019-20 issued by the respondent as arbitrary and illegal and quash the same and further direct the respondent to redo the adjudication in accordance with law after granting opportunity of personal hearing to the petitioner.

2.Mr.V.Prashanth Kiran, learned Government Advocate (Tax), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel appearing for the petitioner would submit that, in the present case, the petitioner have not received any physical copy of the



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show cause notice and also personal hearing notice. The show cause notice dated 29.05.2024 was uploaded in the GST Portal tab in view additional notices column and the petitioner had no occasion to open the GST Portal. Even the impugned order dated 29.08.2024 was also uploaded in the view additional notices column, which is violation of principle of natural justice. She would further submit that the petitioner has already deposited 36% of the disputed tax demand in respect of the impugned assessment period and prayed to set aside the impugned order directing the respondent to permit the petitioner to file their reply and provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

5.Learned Government Advocate appearing for the respondent would submit a substantial amount has been paid by the petitioner out of the total disputed tax demand in respect of the impugned assessment period. If the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.

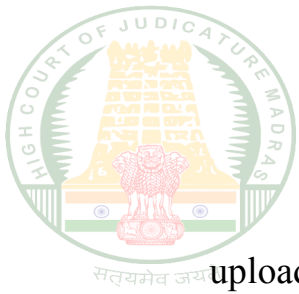


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6.Heard the learned counsel for the petitioner as well as the learned Government Advocate for the respondent and perused the materials available on record.

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 issued through 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. Further, the petitioner had already paid 36% of the disputed tax demand in respect of the impugned assessment period. It appears that three reminders were also sent to the petitioner through the GST portal. When such being the case, this Court feels that when the respondent did not receive any reply/response from the petitioner for the show causes notice and the reminders and when the statute provide alternative mode for sending notices, it is a bounden duty of the respondent to choose an other effective mode of service instead of



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uploading the notices and the reminders on the common portal again and again. When such exercise is being carried out, the petitioner would have not come with the plea before his Court that they have not received any notices.

8.Thus, in such circumstances, this Court is of the view that the impugned order came to be passed without affording opportunity of personal hearing to the petitioner to establish their case, thereby violating the principles of natural justice and that it is just and necessary to provide an opportunity to the petitioner to establish their case on merits and in accordance with law.

9.For the reasons stated above, this Court is inclined to set aside the impugned order dated 29.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

- (i) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks from the date of receipt of a copy of this order.



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(ii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

10. With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

**11.03.2025**

rst

Index : Yes/No

Internet: Yes/No

Speaking/Non-Speaking Order

To:

The Deputy State Tax Officer,  
Nannilam Circle,  
76, Plot No.118/54, Nallamangudi Village,  
Nannilam, Tiruvarur – 610 105.



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**KRISHNAN RAMASAMY, J.**

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