



WEB COPY

WP No. 11655 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 11655 of 2025

AND

WMP NO. 13170 OF 2025, WMP NO. 13171 OF 2025

Tvl.R.R Enterprises,
Rep by its Proprietrix Mrs.Sheela
No.579/2A, Kamarajar Nagar Anex,
Maduravoyal, Chennai,
Tamilnadu- 600095.
GSTIN 33BBTPN1612A1Z3

Petitioner(s)

Vs

The Deputy State Tax Officer (ST) II
Office of Deputy Commercial Tax Officer,
Vanagaram Assessment Circle,
Integrated CT Building,
No.4/109, Chennai Bangalore Highways,
Varadharajapuram, Nazarathpet,
Poonamalle, Tamil Nadu.

Respondent(s)



PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the respondent herein in its impugned order passed by the respondent in GSTIN. 33BBTPN1612A1Z3/2019-2020 dated 13.08.2024 along with the Form DRC-07 bearing Reference No.ZD330824103084S dated 13.08.2024 for the period 2019-2020, and quash the same.

For Petitioner(s): Ms.R. Hemalatha

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate (t)

ORDER

This writ petition has been filed by the petitioner seeking to call for the records of the respondent herein in its impugned order passed by the respondent in GSTIN. 33BBTPN1612A1Z3/2019-2020 dated 13.08.2024 along with the Form DRC-07 bearing Reference No.ZD330824103084S dated 13.08.2024 for the period 2019-2020, and quash the same.

2.Mrs.K.Vasanthamala, learned Government Advocate (Taxes), 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.

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4. Learned counsel appearing for the petitioner would submit that, in the present case, the petitioner have not received physical copy of the show cause notice and also personal hearing notice. The show cause notice dated 08.02.2024 was uploaded in the GST Portal tab and the petitioner had no occasion to open the GST Portal and therefore, they could not file their reply to the show cause notice. Thereafter, the *exparte* impugned order dated 13.08.2024 came to be passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017. He would further submit that the show case notice and the impugned order passed by the respondent for the assessment year 2019-20 has been issued after the limitation period contrary to the provisions of Section 73 of the Central Goods and Services Tax Act, 2017 and hence, the same is *non est* in law. However, the petitioner is ready and willing to pay 25% of the disputed tax demand in respect of the impugned assessment period and prayed to set aside the impugned orders 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.

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5.Learned Government Advocate appearing for the respondent would submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 25% of the disputed tax demand by the petitioner 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.

6.Heard the learned counsel appearing for the petitioner as well as the learned Government Advocate appearing 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 proceedings were issued through the GST Portal Tab. According to the



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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 order 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 order with terms, by issuing the following directions:-

(i) The order impugned herein is set aside on condition that the petitioner deposits 25% of the disputed tax amount in respect of the impugned assessment period, as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.



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(iii) 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, these writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are also closed.

01-04-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

rst

To

The Deputy State Tax Officer (ST) II
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