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W.P.No.17009 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.17009 of 2025

and

W.M.P.Nos.19302 & 19304 of 2025

M/s. JEEVA INDUSTRIES
REP. BY ITS PARTNER
K. PACHIAPPAN

...Petitioner

Vs

STATE TAX OFFICER
HOSUR (NORTH) - 1 ASSESSMENT CIRCLE,
KRISHNAGIRI HOSUR TAMIL NADU.

...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the assessment proceedings in GSTIN : 33AAHFJ7579E1Z5 dated 02.08.2024 for the year 2019-20 and to quash this impugned order passed by the respondent and direct the respondent to pass fresh orders in this case based on the Government Circular in Circular No. 183/15/2022-GST dated 27.12.2022 and also as per the amended provisions of Section 16(5) of CGST Act as decided by the Madras High Court in W.P. 25081 of 2024 and others dated 17.10.2024.



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For Petitioner : Mr.C.Baktha Siromoni
For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader (T)

Order

Heard Mr.C.Baktha Siromoni learned counsel appearing for the petitioner and Mr.T.N.C.Kaushik learned Additional Government Pleader (T) who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 02.08.2024 for the year 2019-20 and to quash the same.

3. The learned counsel for the petitioner would submit that the show cause notice was uploaded in the GST common portal under the 'Additional Notices and Orders' tab, which were unknown to the petitioner, therefore, the petitioner could not file reply and appear for the personal hearing. Therefore, it is contended that the act of non-responding to the show cause notice and not participating in the assessment proceedings is neither wilful not wanton, but, purely owing to the fact that the petitioner was totally not



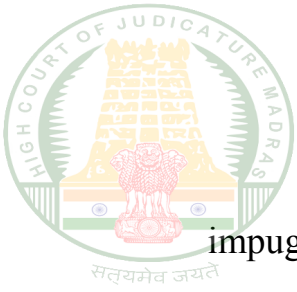
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aware of those notices, however, the respondent, without even affording of an opportunity of personal hearing, passed the impugned order.

3.1 Hence, the learned counsel for the petitioner contended that the impugned assessment order passed by the respondent suffers from violation of principles of natural justice and is liable to be aside. However, it is stated by the learned counsel that the petitioner is also ready and willing to pay 25% of the disputed tax, in the event, this Court is inclined to set aside the impugned order and remands the matter back to the Authority for fresh consideration and thus, prays for appropriate orders.

4. The learned Additional Government Pleader (T) 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.

5. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, it is evident that the



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impugned show cause notice was ploaded in the GST common Portal Tab

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under the head, "Additional Notices and Orders. According to the petitioner, the petitioner was not aware of the issuance of the show cause notice. Further, the original of the said show cause notice was not furnished to the petitioner in person. 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.

5.1 No doubt, sending notice by uploading in portal is a sufficient service, but, the Officer who finds no response from the petitioner to the show cause notices, 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, the service of notice will not be deemed to 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 would pave way for multiplicity of



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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.

6. Therefore, this Court is inclined to set aside the impugned order, as the same suffers from the violation of principles of natural justice. Thus, once the order is passed in violation of principles of natural justice, this Court cannot impose any condition requiring the petitioner to make any deposit, however, considering the fact that the petitioner has come forward to deposit 25% of the disputed tax in the event the impugned order is set aside, to which course, learned Additional Government Pleader is also agreeable, this Court is inclined to pass/issue the following orders/directions:-



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i) The impugned order passed by the respondent dated 02.08.2024 is set aside.

ii) Consequently, the matter is remanded to the respondent for fresh consideration.

iii) The petitioner is granted liberty to deposit 25% of the disputed tax, which the petitioner themselves have 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.

and

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

7. In the result, the Writ Petition is allowed on the aforesaid terms.

No costs. Consequently, connected Miscellaneous Petitions are closed.

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To

STATE TAX OFFICER
HOSUR (NORTH) - 1 ASSESSMENT CIRCLE,
KRISHNAGIRI HOSUR TAMIL NADU.



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Krishnan Ramasamy,J.,

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