



W.P.No.17790 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 03.06.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.17790 of 2025
& W.M.P.Nos.20053 & 20054 of 2025

Tvl.Sanjay Technologies,
Rep. by its partner Mrs.Nithyalakshmi Natarajan,
#105, 3rd street, Tatabad,
Coimbatore, Tamil Nadu - 641 402.

... Petitioner

Vs.

The Assistant Commissioner (State Tax),
Gandhipuram Assessment Circle,
Coimbatore III,
Coimbatore, Tamil Nadu.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the Impugned Assessment Order in Ref.No.ZD330424125883G dated 16.04.2024 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2018-19 issued by the respondent herein from the files of the respondent herein, quash the same.



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For Petitioner : Ms.Aparna Nandakumar
For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader(T)

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes), 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 dated 16.04.2024 passed by the respondent for the AY 2018-19 and to quash the same.

3. The learned counsel for the petitioner would submit that the respondent has issued a show cause notice on 29.12.2023 by uploading the same in the “view additional notices” tab of the GST portal, without serving physical copy of the same to the petitioner. Since, the petitioner's



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accountant failed to notice the show cause notice in the GST portal, the petitioner was not aware of the same and hence could not file its reply.

Since the petitioner failed to file reply to the said show cause notice, the respondent has confirmed the proposals contained in the show cause notice and passed the present impugned order. Therefore, the learned counsel would submit that the impugned order suffers from violation of principles of natural justice and is liable to be aside, as the petitioner has not been heard before passing the impugned order.

3.1. It is also 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 order and remand the matter back to the Authority for fresh consideration.

4. The learned Additional Government Pleader (Taxes) 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.

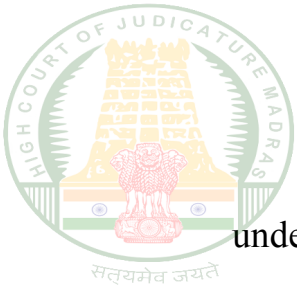


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5. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, it is evident that the impugned show cause notice was uploaded on the GST Portal Tab. According to the petitioner, the petitioner was 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 order came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notice.

6. 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



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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.

7. 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 impugned order passed by the respondent dated 16.04.2024 is set aside.



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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 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.



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8. With the above observations & directions, this Writ
Petition is disposed of. No costs. Consequently, connected
Miscellaneous Petitions are closed.

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Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

The Assistant Commissioner (State Tax),
Gandhipuram Assessment Circle,
Coimbatore III,
Coimbatore, Tamil Nadu.



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KRISHNAN RAMASAMY.J.,

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