



W.P.No.16488 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 02.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.16488 of 2025

and

W.M.P.Nos.18611 and 18613 of 2025

Sri Balaji Agency,
Represented by its Proprietor,
Ashitha Arul,
First Floor, 291/2, Thiruvalluvar Street,
TV Nagar, Thirumangalam,
Chennai-600040.

...Petitioner

Vs.

1. The Deputy Commissioner (ST),
O/o, The Deputy Commissioner (ST)
GST-Appeal, Chennai I, Room No.210,
2nd Floor, Main Building,
No.1, Greams Road, Chennai-600 006.
2. The State Tax Officer/The Commercial Tax
Officer,
Amaindakarai Assessment Circle,
No.1, PAPJM Building Annex, 3rd Floor,
Greams Road, Chennai-600 006.

...Respondents



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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 the 2nd Respondent demand order made in Reference No.ZD330824228751D dated 26.08.2024 and order of the 1st respondent dated 28.03.2025 made in Reference No.ZD330325252019N and quash the same and consequently direct the respondents to given an opportunity of personal hearing.

For Petitioner : Mr.P.Suresh Babu

For Respondents : Mrs.K.Vasanthamala
Government Advocate (Taxes)

ORDER

Ms.K.Vasanthamala, learned Government Advocate (Taxes), takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

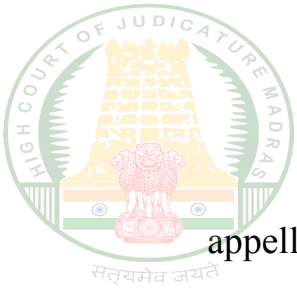
2. The challenge in this Writ Petition is to the order dated 26.08.2024 passed by the 2nd respondent for the AY 2019-20 and the consequential order passed by the 1st respondent on 28.03.2025 to quash the



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3. The learned counsel for the petitioner would submit that the 2nd respondent has issued a show cause notice on 15.03.2024 by uploading the same in the GST portal, without serving physical copy to the petitioner. Therefore, the petitioner was not aware of the same and failed to file reply to the show cause notice. 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 dated 26.08.2024. Challenging the same, the petitioner filed an Appeal before the 1st respondent, which was dismissed by the said authority on 28.03.2025, on the ground of delay. Further, 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 has already deposited 10% of the disputed tax before the



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appellate authority at the time of filing the Appeal and now the petitioner is ready and willing to deposit 15% 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 Government Advocate (Taxes) for the respondent fairly submitted that since the petitioner has voluntarily come forward to deposit 15% 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 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



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petitioner, confirming the proposals contained in the show cause notice.

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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 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.



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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 2nd respondent dated 26.08.2024 is set aside.

ii) Consequently, the matter is remanded to the 2nd 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.



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

v) Thereupon, the 2nd 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.

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

02.06.2025

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Index : yes/no

Neutral Citation : yes/no



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Krishnan Ramasamy,J.,

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