IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-05-2025

CORAM

THE HONOURABLE MRS JUSTICE N. MALA

WP No. 16775 of 2025
and
WMP NOs. 19012 & 19014 of 2025

1. T.R.V Colour Coat
Represented by its Proprietor, Annu Shyam Nichani, No. 33, Sukumar Street, EVP Sapthagiri Nagar, Valasaravakkam, Chennai-600 087

Petitioner(s)

Vs

The Deputy Commercial Tax Officer / The Deputy State Tax Officer, Ramapuram Assessment Circle, No.10, Greams Road 1st Floor, Palaniyappa Maligai, Chennai-600 006.

Respondent(s)

PRAYER

calling for the respondents demand order made in Reference No.ZD330324104684P dated 18.03.2024 and quash the same and consequently direct the respondent to given an opportunity of personal hearing

For Petitioner(s): P. Suresh Babu
T. Suresh
S. Manimegala

Mohana D

For Respondent: Mr.V.Prasanth Kiran, GA

ORDER

Heard Mr.P.Suresh Babu, learned counsel for the petitioners and Mr.V.Prashant Kiran, learned Government Advocate (T), who takes notice on behalf of the respondents.

2. By consent of both parties, the main Writ Petitions are taken up for final disposal at the stage of admission itself.

3. The learned counsel appearing for the petitioner would submit that the respondent uploaded the show cause notice 04.01.2024 in the GST portal which could not be noticed by the petitioner and due to which, he failed to file the reply within the time, which led to the passing of the impugned order dated 18.03.2024 by the respondent, confirming the notice. Hence, the petitioner has come forward with the present Writ Petition, challenging the impugned order.

4. It is 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 deems it fit to set aside the impugned order and remand it to the Authority for fresh consideration.

5. The learned Government Advocate (T) for the first respondent fairly submitted that since the petitioner had voluntarily come forward to deposit 25% of the disputed tax, the prayer sought for by the petitioner may be considered.

6. 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 him. In such circumstances, this Court is of the view that the impugned assessment order passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notices is illegal and unsustainable.

7. Assuming that sending notices by uploading in the portal is sufficient service, when the Officer who was sending the repeated reminders, received no response from the petitioner, he ought to have applied his/her mind and explored diligently the possibility of sending notices by other modes prescribed in Section 169 of the GST Act. Mere uploading notice repeatedly without

ensuring their receipt by the petitioner cannot be considered as effective service. Such mechanical compliance does not serve any useful purpose and the same will only lead to multiplicity of litigations, wasting not only the time of the Officer concerned, but also the precious time of the Appellate Authority / Tribunal and this Court as well. Thus, when there was no response from the tax payer to the notice uploaded in the portal, the Officer should have sent the notice through RPAD, which would have serve the purpose.

8. Therefore, I find that there was a failure of effective opportunity to the petitioner to reply to the show cause notice. Hence, I am inclined to set-aside the impugned order with the following directions:-

i) The impugned order passed by the first respondent dated 29.04.2024 is set aside.

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

iii) The petitioner is directed to deposit 25% of the disputed tax, which the petitioner has voluntarily come forward to make, 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 first respondent is directed to consider the reply and issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

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

08-05-2025

Suk/dn
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To
The Deputy Commercial Tax Officer / The Deputy State Tax Officer,
Ramapuram Assessment Circle, No.10, Greams Road 1st Floor, Palaniyappa Maligai, Chennai-600 006.

N.MALA J.

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