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WP No. 19715 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 19715 of 2025

AND

WMP NO. 22140 OF 2025, WP NO. 19720 OF 2025, WP NO. 19767 OF 2025, WMP NO. 22162 OF 2025, WMP NO. 22157 OF 2025, WMP NO. 22201 OF 2025, WMP NO. 22199 OF 2025, WP NO. 19734 OF 2025, WMP NO. 22153 OF 2025, WMP NO. 22118 OF 2025, WMP NO. 22135 OF 2025, WMP NO. 22132 OF 2025, WMP NO. 22121 OF 2025, WP NO. 19728 OF 2025, WMP NO. 22143 OF 2025, WMP NO. 22165 OF 2025, WP NO. 19737 OF 2025

M/s.Om Muruga Readymix Concrete,
Rep. by its Partner S.Nithyanandam,
No.325/2A1C, Somanur Road,
Devarayampalayam, Ichipatti,
Tiruppur-641 668.

Petitioner in all W.Ps

Vs

The State Tax Officer,
Inspection-4, Intelligence Wing,
Tiruppur Division,
No. 5/147, AEPC Building,
Kaikatti Pudur, Tiruppur Main Road,
Avinashi -641 654.

Respondent in all W.Ps



PRAYER in W.P.No.19715 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records of the respondent in his proceedings in Ref.No.GSTIN.33AAFF04187P1ZP/2018-2019, quash the order dated 18.12.2024 passed therein.

PRAYER in WP No. 19720 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records of the respondent in his proceedings in Ref. No.GSTIN.33AAFF04187P1ZP/2019-2020, quash the order dated 18.12.2024 passed therein.

PRAYER in WP No. 19728 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records of the respondent in his proceedings in Ref. No.GSTIN.33AAFF04187P1ZP/2020-2021,quash the order dated 18.12.2024 passed therein.

PRAYER in WP No. 19734 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records of the respondent in his proceedings in Ref. No.GSTIN.33AAFF04187P1ZP/2021-2022,quash the order dated 18.12.2024 passed therein.



PRAYER in WP No. 19737 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records of the respondent in his proceedings in Ref. No.GSTIN 33AAFF04187P1ZP/2022-2023, quash the order dated 18.12.2024 passed therein.

PRAYER in WP No. 19767 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records of the respondent in his proceedings in Ref. No.GSTIN.33AAFF04187P1ZP/2023-2024, quash the order dated 18.12.2024 passed therein.

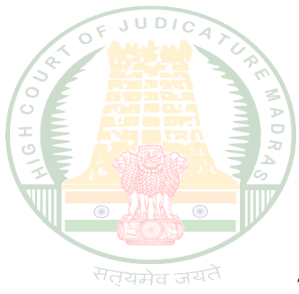
In all W.Ps

For Petitioner(s): Ms.C.P.Priya

For Respondent(s): Mr.V.Prashanth Kiran,
Government Advocate (taxes)

COMMON ORDER

These writ petitions have been filed by the petitioner challenging the impugned assessment orders dated 18.12.2024, passed by the respondent relating to the Assessment Years 2018-2019 to 2020-2021 and to quash the same.

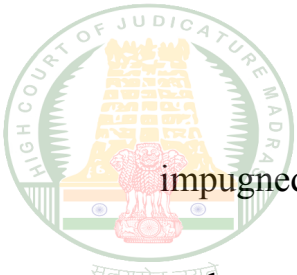


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2.Mr.V.Prashanth Kiran, learned Government Advocate (Taxes), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel appearing for the petitioner would submit that, in the present case, the petitioner have not received any physical copy of the show cause notices and also personal hearing notices. The show cause notices dated 16.05.2024 to 17.05.2024 and the reminders were uploaded in the GST Portal in “view additional notices and orders” tab and the petitioner had no occasion to open the GST Portal. Even the impugned orders dated 18.12.2024 was also uploaded in the GST Portal in “view additional notices and orders” tab, which is violation of principle of natural justice. He would further submit that the petitioner is ready and willing to pay 25% of the disputed tax demand, in each case, in respect of the impugned assessment periods 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 each case, in respect of the impugned assessment periods, 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 for the petitioner as well as the learned Government Advocate appearing for the



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respondent and upon perusal of the materials, it is evident that the impugned show cause notices were uploaded on the GST Portal Tab. According to the petitioner, the petitioner was not aware of the issuance of the show cause notices issued through the GST Portal and the original of the said show cause notices were not furnished to them. In such circumstances, this Court is of the view that the impugned assessment orders came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notices.

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 the petitioner. Hence, this Court is inclined to set-aside the impugned orders with terms, by issuing the following directions:-

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



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(ii) The petitioner is at liberty to make the aforesaid 25% deposit after deducting the amount, whichever paid subsequent to the passing of the impugned assessment order.

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

(iv) 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 closed.

16-06-2025

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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To

The State Tax Officer,
Inspection-4, Intelligence Wing,
Tiruppur Division,
No. 5/147, AEPC Building,
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Avinashi -641 654.



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KRISHNAN RAMASAMY J.

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W.P.Nos.19715, 19720, 19728, 19734,
19737 & 19767 of 2025

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