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WP No. 20448 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 20448 of 2025

AND WMP NO. 23066 OF 2025, WMP NO. 23068 OF 2025

Tvl.BLD DESIGN STUDIO,
Rep by its Proprietorship,
Ramesh Thamilmanni,
21/4, 77/4, 31st Cross Street, Besant Nagar,
Kamaraj Nagar, Chennai, Tamil Nadu, 600090.

Petitioner(s)

Vs

1.Union Of India,
Rep by the Secretary of Government of India,
Ministry of Finance, New Delhi-110 001.

2.The Director,
Central Board of Indirect Taxes and Customs,
1st Floor Tower NBCC Plaza-1 Sector 5,
Pushp Vihar New Delhi 110017.

3.The State Tax Officer,
Kotturpuram Assessment Circle,
Integrated Commercial Taxes and
Registration Department,
Nandanam, Chennai 35.

Respondent(s)



PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records of Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 2nd respondent consequential culminating the Impugned Assessment Order dated 17.08.2024 issued by the 3rd respondent in GSTIN. No. 33AANFB3396F1ZE /2019-20 and its consequential directions and to quash the same as arbitrary and ultra-virus.

For Petitioner(s): Mr.A.Abdul Rahman

For Respondent(s): Mr.T.Rameshkutty,
Senior Panel Counsel
For Rr1 And 2
Mr.C.Harsha Raj,
Special Government Pleader (t)
For R3

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 17.08.2024, passed by the respondents for the Assessment Year 2019-2020 and to quash the same.

2.Mr.T.Rameshkutty, learned Senior Panel Counsel, takes notice on behalf of the respondents 1 and 2 and Mr.C.Harsha Raj, learned Special Government Pleader takes notice on behalf of the 3rd 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 notice and also personal hearing notice. The show cause notice was uploaded in the GST Portal tab and the petitioner had no occasion to open the GST Portal. Even the impugned order dated 17.08.2024 was also uploaded in the GST Portal, 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 respect of the impugned assessment period and prayed to set aside the impugned order 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.

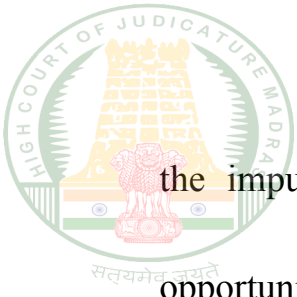
5.Learned Senior Panel Counsel appearing for the respondents 1 and 2 and the learned Special Government Pleader appearing for the 3rd respondent would



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 respect of the impugned assessment period, 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 Senior Panel Counsel appearing for the respondents 1 and 2 and learned Special Government Pleader appearing for the 3rd respondent and perused the materials available on record.

7. 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.

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 order with terms, by issuing the following directions:-

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

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

(iii) 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



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petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

(iv) Upon production of proof with regard to the payment of 25% of the disputed tax made by the petitioner, the 3rd respondent-Department is directed to issue appropriate direction on the petitioner's banker towards de-freeze of the petitioner's bank account forthwith.

10. With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

10-06-2025

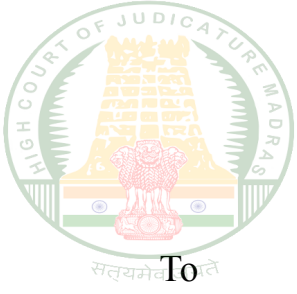
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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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To
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New Delhi-110 001.

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KRISHNAN RAMASAMY J.

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