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W.P.No.20962 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.20962 of 2025
& W.M.P.Nos.23675 & 23676 of 2025

Pandiyanadu Restaurant
Represented by its Partner, Mr.S.Gowtham
No.43J, Sathy Main Road, Opp.Madhava
Lakshmi Mill, Sivanandhapuram, Coimbatore,
Tamil Nadu.

... Petitioner

Vs.

1. The State Tax Officer
(also known as Commercial Tax Officer),
Saravanampatti (West) Circle, Coimbatore III,
Tamil Nadu-18.

2. Deputy State Tax Officer/GST Inspector
Saravanampatti (West) Circle, Coimbatore -18

3. The Branch Manager
Karur Vysya Bank, 5/23, SKS Building,
Mettupalayam Road, Goundampalayam,
Coimbatore, Tamilnadu.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India



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praying to issue a Writ of Certiorari, call for the records on the files of the 1st Respondent herein in GSTIN- 33AAWFP2960L1ZM/2019-20 dated 28.08.2024 and consequential order passed by the 2nd respondent in GSTIN- 33AAWFP2960L1ZM/2024/DST0 3 dated 21.04.2025 and quash the same

For Petitioner : Mr.Jayaprathap ANR
for Mr.J.Ashish

For Respondent : Ms.K.Vasanthamala, GA

ORDER

This writ petition has been filed challenging the impugned order dated 28.08.2024 and the consequential order dated 21.04.2025 passed by the respondents 1 & 2.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondents 1 & 2. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, based on the voluntary request made by the petitioner, their GST



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Registration was cancelled by the respondent vide order dated 17.02.2023. Subsequent to the said cancellation, all notices/communications were uploaded by the respondent under the “View Additional Notices and Orders” column in the GST common portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. Further, he would submit that the petitioner is willing to pay 10% of the disputed tax amount to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Government Advocate appearing for the respondents 1 & 2 would submit that the 1st respondent had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, she has fairly admitted that no

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opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. That apart, since the notices were issued subsequent to the cancellation of GST Registration of the petitioner, she requested this Court to remit the matter back to the respondent, subject to the payment of 10% of the disputed tax amount by the petitioner.

6. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

7. In the case on hand, it is evident that the show cause notice and the subsequent reminders were uploaded on the GST Portal Tab. According to the petitioner, he was not aware of the issuance of the said show cause notice and the reminders issued through the GST Portal and the original of the said show cause notice and the reminders were 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.

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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.

9. 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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Therefore, this Court finds that there is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner.

10. Further, it was submitted by the learned counsel for the petitioner that the petitioner has voluntarily cancelled their GST Registration. When such being the case, all the communications should have been sent to the e-mail id provided by the petitioner. However, the respondent had failed to do so. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing, which is a clear violation of principles of natural justice.

11. That apart, now, the petitioner is willing to pay 10% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 28.08.2024 and the consequential order dated 21.04.2025 passed by the respondents 1 & 2. Accordingly, this Court passes the following order:-

(i) The the impugned order dated 28.08.2024 and the consequential order dated 21.04.2025 are set aside



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and the matter are remanded to the respondent for fresh consideration on condition that the petitioner shall pay 10% of disputed tax amount to the respondent within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

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

(iv) Considering the fact that the impugned order itself has been set aside, this Court is of the opinion that the attachment made on the bank account of the petitioner cannot survive any longer and hence, it is to be lifted. As a sequel, the 3rd respondent is directed to release the attachment, and de-freeze the bank account



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of the petitioner, immediately upon the production of a copy of this order.

12. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

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

To

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KRISHNAN RAMASAMY.J.,

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