



W.P.Nos.20951 & 20635 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 18.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.20951 & 20635 of 2025
& W.M.P.Nos.23662, 23663, 23252 & 23253 of 2025

Tvl.Ganesh Jewellers
GSTIN. 33ALBPK1124H1ZR, Represented
by its Proprietor Ganesh Karuppusamy 363,
Raja Street, Coimbatore-641 001.

... Petitioner in both petitions

Vs.

The State Tax Officer,
RS Puram Circle, Commercial Tax Building,
Dr. Balasundaram Road, Coimbatore - 641 018.

... Respondents in W.P.No.20951 of 2025

The Deputy Commissioner ST,
Gst Appeals Commercial Tax Building,
Dr Balasundram Raod,
Coimbatore 641 018.

... Respondents in W.P.No.20635 of 2025

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

i) call for the records pertaining to the impugned order in Form
GST DRC 07 ZD331223270592M/2017-18 dated 30.12.2023 issued by
the Sole Respondent and quash the same



W.P.Nos.20951 & 20635 of 2025

ii) call for the records pertaining to the impugned order in Form GST APL-04 reference no. ZD330525132865B dated 13.5.2025 read with order in MP No.736/2025 dated 7.5.2025 issued by the Sole Respondent and quash the same

For Petitioner
in both petitions : Mr.G.Derrick Sam

For Respondent
in both petitions : Ms.K.Vasanthamala, GA

COMMON ORDER

These writ petitions have been filed challenging the impugned assessment order dated 30.12.2023 and the impugned rejection order dated 07.05.2025 passed by the respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondent in both cases. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.



W.P.Nos.20951 & 20635 of 2025

WEB COPY

3. The learned counsel for the petitioner would submit that in these cases, all notices/communications were uploaded by the respondent 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. Being aggrieved over the said assessment order, an appeal was also preferred by the petitioner. However, the same was rejected by the respondent on the aspect of limitation. Therefore, this petition has been filed.

4. Further, he would submit that the petitioner had already paid 10% of the disputed tax amount at the time of filing the appeal and now, he is willing to pay additional 15% 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 assessment order.



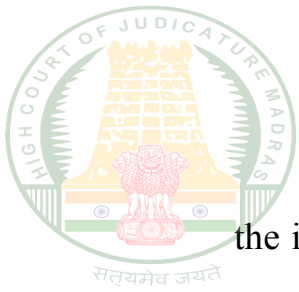
W.P.Nos.20951 & 20635 of 2025

WEB COPY

5. On the other hand, the learned Government Advocate appearing for the respondent would submit that the 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 opportunity of personal hearing was provided to the petitioner prior to the passing of impugned assessment order. Therefore, she requested this Court to remit the matter back to the respondent, subject to the payment of 15% of the disputed tax amount as agreed 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 was uploaded on the GST Portal Tab. According to the petitioner, he was not aware of the issuance of the said 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



W.P.Nos.20951 & 20635 of 2025

WEB COPY

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.



W.P.Nos.20951 & 20635 of 2025

WEB COPY

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. 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 already paid 10% of disputed tax amount at the time of filing the appeal and now, he is willing to pay additional 15% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to quash the impugned rejection order dated 07.05.2025 and to set aside the impugned assessment order dated 30.12.2023 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned rejection order dated 07.05.2025 is hereby quashed.



WEB COPY



W.P.Nos.20951 & 20635 of 2025

(ii) The impugned order dated 30.12.2023 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 15% of the 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.

(iii) 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.

(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.



W.P.Nos.20951 & 20635 of 2025

WEB COPY

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

18.06.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

1.The State Tax Officer,
RS Puram Circle, Commercial Tax Building,
Dr. Balasundaram Road, Coimbatore - 641 018.

2.The Deputy Commissioner ST,
Gst Appeals Commercial Tax Building,
Dr Balasundram Raod,
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W.P.Nos.20951 & 20635 of 2025

KRISHNAN RAMASAMY.J.,

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W.P.Nos.20951 & 20635 of 2025
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18.06.2025