IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.06.2025

CORAM

The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.21495 of 2025
and
WMP.No.24282 of 2025

Mr. Sadagopan Baskaran,
S/o. Mr.Sadagopan
Having GST No. GST No.33AGFPB7310K2ZR,
No.29/9 B, Pudhupet Road,
KASPA-ARCOT, Vellore - 632 503. ...Petitioner

Vs.

1. The Commissioner - Appellate Authority (ST),
Goods and Service Tax,
Trichy & Vellore Division,
No.4, Fort Round Road, Vellore – 1.

2. The Deputy Commercial Tax Officer,
ARCOT, Ranipet, Vellore, Tamil Nadu.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus calling for the records of second respondent in order in Ref.No.ZD3305242987333 dated 29.05.2024 and quash the same as illegal and consequentially remand back the matter to the second respondent for passing a fresh order after hearing the petitioner.

| | | |
|---|---|---|
| For Petitioner | : | Mr. V.S. Malola Narasimhan |
| For Respondents | : | Ms.P.Selvi,<br>Government Advocate (Taxes) |

**ORDER**

Ms.P.Selvi, learned Government Advocate (Taxes), takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

**2.** The challenge in this Writ Petition is to the order dated 29.05.2024 passed by the first respondent for the AY 2020-21 and to quash the same and consequentially remand back the matter to the 2nd respondent for passing order afresh after hearing the petitioner.

**3.**The learned counsel for the petitioner would submit that the 2nd respondent has issued a show cause notice on 26.07.2023 to the petitioner by way of E-Mail and by uploading in the GST portal without serving physica copy. Therefore, the petitioner was not aware of the same and hence failed to file reply to the said show cause notice. Therefore, the 2nd respondent has confirmed the proposals contained in the show cause notice and passed the present impugned order. Therefore, the learned counsel would submit that the impugned order suffers from violation of principles of natural justice and is liable to be aside, as the petitioner has not been heard before passing the impugned order.

**3.1.** It is also submitted by the learned counsel for the petitioner that the entire tax amount has been recovered from the petitioner.

**4.** The learned Government Advocate (Taxes) for the respondent fairly submitted that the entire tax liability has been recovered from the petitioner and prayed for appropriate orders.

**5.** 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.

**6.** 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.

**7.** Therefore, this Court finds that there is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner. 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. Hence, this Court is inclined to set-aside the impugned order with terms, by issuing the following directions:-

i) The impugned order passed by the second respondent dated 29.05.2024 is set aside.

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

iii) The petitioner is directed to file a reply along with supportive documents within a period of two weeks from the date of receipt of a copy of this order.

v) Thereupon, the second respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

**8.** With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

**18.06.2025**

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
arr

To

1. The Commissioner - Appellate Authority (ST),
   Goods and Service Tax,
   Trichy & Vellore Division,
   No.4, Fort Round Road, Vellore - 1.

2. The Deputy Commercial Tax Officer,
   ARCOT, Ranipet, Vellore, Tamil Nadu.

**KRISHNAN RAMASAMY, J.**

arr

Writ Petition No.21495 of 2025
and
WMP.No.24282 of 2025

18.06.2025