



W.P.No.21635 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 19.06.2025

CORAM

The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.21635 of 2025
and
WMP.Nos.24412 & 24413 of 2025

Granite Stone Industry,
Rep. by its Partner Mr.Arvind Jaipuria,
No.47 and 48, Sidco Industrial Area,
Bargur Post, Krishnagiri,
Tamil Nadu - 635 104.

...Petitioner

Vs.

1. Assistant Commissioner (ST) (FAC)
Krishnagiri - II Circle,
Krishnagiri, Tamil Nadu - 635 001.
2. The Manager,
Oriental Bank of Commerce,
Vijeth Complex, No.459/39-2,
Bannerghatta Village, Bangalore - 560 083.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari calling for the records relating to the impugned order (GSTIN:33AAKFG1307L1ZK / 2018 - 19) passed by the first respondent dated 16.10.2024 and its consequential Demand Order dated



W.P.No.21635 of 2025

16.10.2024 having Reference No.ZD3310241036316 issued by the first respondent and quash the same.

WEB COPY

For Petitioner : Mr.S.Sanskar Samdaria
For Respondents : Ms.P.Selvi,
Government Advocate (Taxes)

ORDER

Mr.V.Prashanth Kiran, 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 orders dated 16.10.2024 passed by the first respondent and to quash the same.

3. The learned counsel for the petitioner would submit that the first respondent has issued a show cause notice in Form DRC 01 on 16.11.2022 to the petitioner by uploading the same in the GST portal, without serving physical copy. Therefore, the petitioner was not aware of the show cause notice and failed to submit its reply. Since the petitioner failed to file reply



W.P.No.21635 of 2025

to the said show cause notice, the first respondent has confirmed the proposals contained in the show cause notice and passed the impugned orders. 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 petitioner is ready and willing to deposit 25% of the disputed tax, in the event, this Court is inclined to set aside the impugned order and remand the matter back to the Authority for fresh consideration. He would further submit that there is bank attachment and the same may be lifted, subject to the payment of 25% of the disputed tax. Hence, he prayed for appropriate directions.

4. The learned Government Advocate (Taxes) for the respondents fairly submitted that since the petitioner has voluntarily come forward to deposit 25% of the disputed tax, the prayer sought for by the petitioner may



W.P.No.21635 of 2025

be considered.

WEB COPY

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



W.P.No.21635 of 2025

WEB COPY

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 orders with terms, by issuing the following directions:-

- i) The impugned orders passed by the first respondent dated 16.10.2024 is set aside.



W.P.No.21635 of 2025

WEB COPY ii) Consequently, the matter is remanded to the first respondent for fresh consideration.

iii) The petitioner is granted liberty to deposit 25% of the disputed tax, which the petitioner themselves had voluntarily come forward to make such payment, within a period of two weeks from the date of receipt of a copy of this order.

iv) Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of two weeks.

v) Thereupon, the first 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.

vi) Upon production of proof with regard to the payment of 25% of the disputed tax made by the petitioner, the first respondent-Department is



W.P.No.21635 of 2025

directed to issue appropriate direction on the petitioner's banker towards de-freezure of the petitioner's bank account forthwith.

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

19.06.2025

arr

Index : yes/no

Neutral Citation : yes/no

To

1. Assistant Commissioner (ST) (FAC)

7/9



W.P.No.21635 of 2025

Krishnagiri - II Circle,
Krishnagiri, Tamil Nadu - 635 001.

WEB COPY

2. The Manager,
Oriental Bank of Commerce,
Vijeth Complex, No.459/39-2,
Bannerghatta Village, Bangalore - 560 083.

KRISHNAN RAMASAMY, J.



WEB COPY



W.P.No.21635 of 2025

arr

Writ Petition No.21635 of 2025
and
WMP.Nos.24412 & 24413 of 2025

19.06.2025