IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.06.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.21445 of 2025
and
WMP.Nos.24220 & 24221 of 2025

Apex Travels
Represented by its Proprietor
Krishnasamy Venkatesh,
No.M19, F block 2nd Floor,
Geethanjalai Complex, 15th Avenue,
Ashok Nagar, Chennai,
Tamil Nadu - 600 083. ...Petitioner

Vs.

1. Deputy Commercial Tax Officer,
   K.K. Assessment Circle,
   Station : No.1 Fifth Floor PAPJM Annex Building,
   Greams Road , Chennai – 06.

2. State Tax Officer,
   K.K. Assessment Circle,
   Station : No.1 Fifth Floor PAPJM Annex Building,
   Greams Road, Chennai - 06.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the first respondent in Order in Reference No.:ZD331124032853Q passed under Section 73 of the TNGST Act, 2017 for the Financial Year 2020-21 dated 06.11.2024 passed by the first respondent and quash the same as illegal and not in accordance with law and consequently direct the first respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

For Petitioner	:	Mr.G.Logesh for Mr.R.Sivaraman
For Respondents	:	Mrs.K.Vasanthamala Government Advocate (Taxes)

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate (Taxes), who takes notice on behalf of the first respondent. 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 06.11.2024 passed by the first respondent for the AY 2020-21 and to quash the same and also consequential direction to the first respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

3. The learned counsel for the petitioner would submit that the first respondent has issued a show cause notice on 12.01.2023 by uploading the same in the "view additional notices and orders" column of the GST portal without serving physical copy. Therefore, the petitioner was not aware of those notices and failed to reply to the show cause notice. Since the petitioner failed to file reply to the said show cause notice, the first 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 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.

4. The learned Government Advocate (Taxes) for the first respondent 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 be considered.

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 first respondent dated 06.11.2024 is set aside.

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 came 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.

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

18.06.2025

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

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KRISHNAN RAMASAMY, J.

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