IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.06.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.22447 & 22500 of 2025
and W.M.P.Nos.25238, 25239, 25312 & 25313 of 2025

W.P.No.22447 of 2025

Tvl.Joe Crane Services,
Rep. by its Proprietor, Joseph,
Old No.25, New No.16, Vada Agaram Road,
Metha Nagar, Chennai - 600 029.
GSTIN:33ADPPJ3012P2ZE ... Petitioner

Vs.

1.The Deputy State Tax Officer-1 (FAC),
MMDA Colony Assessment Circle,
Egmore Taluk Office, 2nd Floor, No.88,
Mayor Ramanathan Salai, Spurtank Road,
Chetpet,
Chennai - 600 031.

2.The Deputy Commissioner (ST),
GST Appeal, Chennai-I,
Main Building 2nd Floor, Room No.210,
No.1, Greams Road, Chennai - 600 006. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records on the files of the second respondent pertaining to ARN/AD331124102029R/2018-19/A1 order dated 12.03.2025, quash the same as illegal and consequently direct the second respondent to consider the matter afresh after providing opportunity of hearing and dispose the case on merits.

W.P.No.22500 of 2025

Tvl.Joe Crane Services,
Rep. by its Proprietor, Joseph,
Old No.25, New No.16, Vada Agaram Road,
Metha Nagar, Chennai - 600 029.
GSTIN:33ADPPJ3012P2ZE ... Petitioner

Vs.

1.The Deputy State Tax Officer-1 (FAC),
MMDA Colony Assessment Circle,
Egmore Taluk Office, 2nd Floor, No.88,
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Chennai - 600 031.

2.The Deputy Commissioner (ST),
GST Appeal, Chennai-I,
Main Building 2nd Floor, Room No.210,
No.1, Greams Road, Chennai - 600 006. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records on the files of the First Respondent pertaining to GSTIN:

33ADPPJ3012P2ZE/2018-2019 order dated 26.04.2024, quash the same as illegal and consequently direct the first respondent to consider the matter afresh after providing opportunity of hearing and dispose the case on merits.

For Petitioner in both W.P.	:	Mr.S.Rajesh
For Respondent in both W.P.	:	Ms.P.Selvi, Government Advocate (T)

COMMON ORDER

These writ petitions have been filed challenging the impugned assessment order dated 26.04.2024 and the impugned rejection order dated 12.03.2025 passed by the respondents.

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

3. The learned counsel for the petitioner would submit that in this case, all notices/communications were uploaded by the respondents

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 dated 26.04.2024 came to be passed by the first 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 second respondent on the aspect of limitation on 12.03.2025. 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.

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, he has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned orders. Therefore, he 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 and the learned Government Advocate for the respondents 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 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.

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 12.03.2025 passed by the second respondent and to set aside the impugned assessment order dated 26.04.2024 passed by the first respondent. Accordingly, this Court passes the following order:-

> (i) The impugned rejection order dated 12.03.2025 is hereby quashed.
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> (ii) The impugned order dated 26.04.2024 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.

11. With the above directions, the W.P.No.22447 of 2025 is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

12. In view of the order passed in W.P.No.22447 of 2025, the writ petition viz., W.P.No.22500 of 2025 stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

24.06.2025

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

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2.The Deputy Commissioner (ST),
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KRISHNAN RAMASAMY.J.,

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