



W.P.No.22063 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 20.06.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.22063 of 2025
& W.M.P.Nos.24798, 24799 & 24800 of 2025

MR & Co.,
Rep. by its Managing Partner,
Mr.M.Rajendran

... Petitioner

Vs.

1.The Commercial Tax Officer,
Mettur Assessment Circle,
Chemplast Sanmar Ltd.,
Plant I premises, Mettur Dam RS,
Salem - 636 040.

2.The Bank Manager,
Indian Bank,
8/12, MTC Road,
Mettur Dam,
Tamil Nadu - 636 401.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in Reference No.ZD3308242828713 dated 30.08.2024 u/s.73 of the TNGST Act, 2017 along with a summary order in Reference No.ZD3308424288713 dated 30.08.2024 along with a detailed order for the period F.Y.2019-20



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dated 26.08.2024 on the file of the first respondent relating to F.Y.2019-20 and quash the same.

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For Petitioner : M/s.Janani.N

For Respondents : Mr.T.N.C.Kaushik,
Additional Government Pleader (T)
for R1

ORDER

This writ petition has been filed challenging the impugned order dated 30.08.2024 passed by the first respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of the first respondent. By consent of the parties, the main writ petition is taken up for 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,



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they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the first respondent without providing any opportunity of personal hearing to the petitioner. Therefore, this petition has been filed.

4. Further, he would submit that the respondent has already recovered 37% of disputed tax amount from the petitioner. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Additional Government Pleader appearing for the first respondent would submit that the respondents 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 order. Therefore, he requested this Court to remit the matter back to the first respondent.



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6. Heard the learned counsel for the petitioner and and the learned Additional Government Pleader for the first 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 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



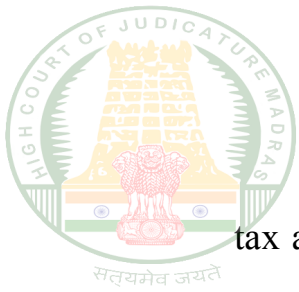
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Section 169 of the GST Act, which are also the valid mode of service under the Act, otherwise it will not be an effective service, rather, it would only fulfilling the empty formalities. Merely passing an *ex parte* order by fulfilling the empty formalities 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 respondents have already recovered 37% of disputed



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tax amount from the petitioner. In such view of the matter, this Court is

inclined to set aside the impugned order dated 30.08.2024 passed by the

first respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 30.08.2024 is set aside and the matter is remanded to the first respondent for fresh consideration.

(ii) 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.

(iii) On filing of such reply/objection by the petitioner, the respondents 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.

(iv) Considering the fact that the impugned orders itself have been set aside, this Court is of the opinion that the attachment made on the bank account of the petitioner cannot survive any longer and hence, it is to be lifted. As a sequel, the first respondent is directed to instruct the concerned Bank to release the



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attachment, and de-freeze the bank account of the petitioner, immediately upon the production of a copy of this order.

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

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

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KRISHNAN RAMASAMY.J.,

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