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WP No. 24205 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 24205 of 2025

AND

**WMP NO. 27244 OF 2025, WMP NO. 27247 OF 2025, WMP NO. 27243 OF
2025, WMP NO. 27248 OF 2025, WP NO. 24206 OF 2025**

Sree Ganesh and Co
Rep by its Partner N.Ganesan,
No.10/9, J.V. Ganesh Complex,
Three Road, Meyyanur Road,
Salem-636 004.

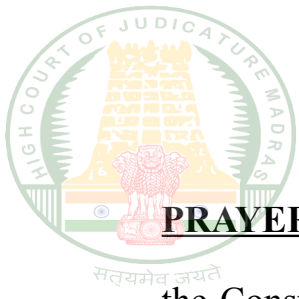
Petitioner in both W.Ps

Vs

1.State Tax Officer,
Arisipalayam Assessment Circle,
Integrated Commercial Taxes Building,
Pitchards Road, Salem-636 007.

2.Deputy Commissioner (ST) (GST Appeal),
Salem and Erode
Commercial Taxes Building,
Pitchards Road, Salem.

Respondent in both W.Ps



PRAYER in WP No. 24205 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the first respondent passed in GSTIN 33AAHFS7938N1Z1/2017-2018 dated 30.12.2023 and quash the same.

PRAYER in WP No. 24206 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the first respondent passed in GSTIN 33AAHFS7938N1Z1/2018-19 dated 09.02.2024 and quash the same.

For Petitioner(s): Ms.Divya.A

For Respondent(s): Mr.V.Prashanth Kiran,
Government Advocate (t)

COMMON ORDER

These writ petitions have been filed by the petitioner challenging the impugned assessment orders dated 30.12.2023 & 09.02.2024, passed by the respondent, relating to the Financial Years 2017-18 and 2018-19.

2.Mr.V.Prashanth Kiran, learned Government Advocate (Taxes), takes notice on behalf of the respondent.



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3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel appearing for the petitioner would submit that, in the present case, the petitioner have not received any physical copy of the show cause notice and also personal hearing notice. The show cause notices dated 30.03.2023 were uploaded in the GST Portal tab and the petitioner had no occasion to open the GST Portal. Even the impugned orders dated 30.12.2023 & 09.02.2024 were also uploaded in the GST Portal, which is violation of principle of natural justice. He would further submit that the petitioner is ready and willing to pay 25% of the disputed tax demand, in each case, in respect of the impugned assessment periods and prayed to set aside the impugned orders directing the 1st respondent to permit the petitioner to file their reply and provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.



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5.Learned Government Advocate appearing for the respondents would submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 25% of the disputed tax demand by the petitioner, in each case, in respect of the impugned assessment periods, if the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.

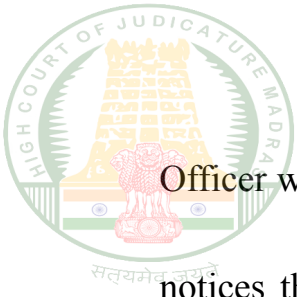
6.Heard the learned counsel appearing for the petitioner as well as the learned Government Advocate appearing for the repondents and perused the materials available on record.

7.Considering the above submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents and upon perusal of the materials, it is evident that the impugned show cause notices were uploaded on the GST Portal Tab. According to the petitioner, the petitioner was not aware of the issuance of the show cause notices issued through the GST Portal and the original of the said show cause notices



was not furnished to them. In such circumstances, this Court is of the view that the impugned assessment orders came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notices.

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. Thus, when there is no response from the tax payer to the notice sent through a particular mode, the



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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.

9. Therefore, this Court finds that there is a lack of opportunities being provided to the petitioner. Hence, this Court is inclined to set-aside the impugned orders with terms, by issuing the following directions:-

(i) The orders impugned herein are set aside and the matters are remanded back to the 1st respondent for fresh consideration on condition that the petitioner deposits 25% of the disputed tax amount, in each case, in respect of the impugned assessment periods, as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.



WEB COPY

WP No. 24205 of 2025



(iii) 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.

10. With the above directions, these writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

07-07-2025

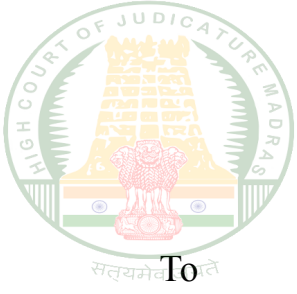
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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



WP No. 24205 of 2025



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To
1.State Tax Officer,
Arisipalayam Assessment Circle, Integrated
Commercial Taxes Building, Pitchards Road,
Salem-636 007.

2.Deputy Commissioner ST (GST Appeal),
Salem and Erode,
Commercial Taxes Building,
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WEB COPY

WP No. 24205 of 2025



KRISHNAN RAMASAMY J.

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W.P.Nos.24205 & 24206 of 2025

07-07-2025