IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 09-07-2025**

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WP No. 24697 of 2025**
**AND**
**WMP NO. 27848 OF 2025, WMP NO. 27850 OF 2025**

Mr.Prasana Kesavan,
S/o Shri G Kesavan aged about 44 years
4E, Ramaniyam Pushkar Apartment,
15 ECR Link Road,
Sholinganallur Kancheepuram,
Tamil Nadu 600 119.

Petitioner(s)

Vs

Deputy Commercial Tax Officer,
Kelambakkam Chengalpattu,
Chennai.

Respondent(s)

**PRAYER:-**Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records in the order dated 22.08.2024 bearing Reference No.ZD330824200236R on the file of the Respondent herein and quash the same as illegal.

For Petitioner(s): Mr.Rahul Unnikrsihan

For Respondent(s): Ms.P.Selvi,
Government Advocate (t)

**ORDER**

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 22.08.2024, passed by the respondent.

2.Ms.P.Selvi, learned Government Advocate (Taxes), takes notice on behalf of the respondent.

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 notice dated 22.05.2024 and two reminders were uploaded in the GST Portal tab and the petitioner had no ocassion to open the GST Portal. Even the impugned order dated 22.08.2024 was also uploaded in the GST Portal, which is violation of principle of natural justice.

5.He would further submit that the petitioner filed an application for voluntary cancellation of his GST registration and by way of order dated 17.05.2023, the petitioner's GST registration was cancelled with effect from 30.04.2023. However, the respondent had uploaded the show cause notice dated 22.05.2024 in the GST portal and only when the petitioner received a call from the respondent Department, he came to know about the *ex parte* impugned order dated 22.08.2024. He would also submit that he is ready and willing to pay 20% of the disputed tax demand in respect of the impugned assessment period and prayed to set aside the impugned order directing the 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.

6.Learned Government Advocate appearing for the respondent would submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 20% of the disputed tax demand by the petitioner in respect of the impugned assessment period, if the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.

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

8.Considering the above submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent and upon perusal of the materials, it is evident that the impugned show cause notice was uploaded on the GST Portal Tab even after the cancellation of petitioner's GST registration. When the petitioner's GST registration was cancelled, it is not appropriate on the part of the respondent to upload the notices in the portal and except the petitioner to view the same. Therefore, in the event of cancellation of GST registration, the respondent has to send notices to the address of the petitioner and merely by uploading it on the portal is pointless. The respondent cannot expect the petitioner to view the portal and provide reply after the cancellation of their GST registration. The respondent can very well utilise the address provided by the petitioner in the cancellation application submitted by the petitioner. Further, in the present case, admittedly, no such communication was made through any other mode and thus, this Court finds fault default on the part of the respondent in issuance of notice and passing impugned order. Thus, the impugned order is liable to be set aside. Accordingly, this Court pass the following order:-

(i) The order impugned herein is set aside on condition that the petitioner deposits 20% of the disputed tax amount in respect of the impugned assessment period, 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.

(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.

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

**09-07-2025**

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

To

Deputy Commercial Tax Officer,
Kelambakkam Chengalpattu, Chennai.

**KRISHNAN RAMASAMY J.**

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