



W.P.No.27176 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 25.07.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

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and

W.M.P.Nos.30494 and 30496 of 2025

Tvl.AMS Jewels,
Represented by its Proprietor,
Mr. Natarajan Vijayakumar
9/122, Vaalmeegi Street,
Salem- 636 001.

...Petitioner

Vs.

1. The Deputy Commercial Tax Officer,
Gugai Assessment Circle,
Salem Room No.126, First Floor,
Integrated commercial Taxes Building,
No.17, Pitchards Road,
Hasthampatti, Salem- 636 007.

2.The Deputy Commissioner (GST Appeal)
Integrated Commercial Taxes Building,
Pitchards Road, Hasthampatty,
Salem- 636 007.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India



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praying for the issuance of a Writ of Certiorari to call for the records of impugned order u/s.73(9) dated 22/08/2024 having Reference No. ZD330824199778J passed by the 1st respondent for the F.Y.2019-20 and the impugned Order in Form GST APL-02 dated 07/02/2025 having reference Number AD3301250586372 passed by the 2nd respondent, and quash the same as it was passed in violation of principles of natural justice.

For Petitioner : Mr.Anandh S

For Respondents : Ms.P.Selvi
Government Advocate (Taxes)

ORDER

Ms.P.Selvi, learned Government Advocate (Taxes), takes notice on behalf of the respondents. 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 22.08.2024 passed by the 1st respondent and the order passed by the 2nd respondent dated 07.02.2025 and to quash the same.

3. The learned counsel for the petitioner would submit that the first



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respondent has issued a show cause notice dated 22.05.2024 by uploading the same in the GST portal without serving physical copy of the same to the petitioner. Therefore, the petitioner was not aware of the show cause notice and failed to submit the reply. Since the petitioner failed to file reply to the said show cause notice, the 1st respondent has confirmed the proposals contained in the show cause notice and passed the impugned assessment order dated 22.08.2024. Subsequently, the petitioner filed an appeal on 27.01.2025 before the 2nd respondent with delay of 66 days and the same was also rejected vide order dated 07.02.2025 on the ground of delay. Further, the learned counsel would submit that the impugned assessment order suffers from violation of principles of natural justice and is liable to be set 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 has already deposited 10% at the time of filing appeal and is ready and willing to deposit 15% of the disputed tax, in the event, this Court is inclined to set aside the impugned assessment order and remand the matter back to the Authority for fresh consideration.



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WEB COPY 4. The learned Government Advocate (Taxes) for the respondents fairly submitted that since the petitioner has voluntarily come forward to deposit 15% 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



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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



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assessment order with terms, by issuing the following directions:-

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i) The impugned order passed by the 1st respondent dated 22.08.2024 is set aside.

ii) Consequently, the matter is remanded to the 1st respondent for fresh consideration.

iii) The petitioner is granted liberty to deposit 15% of the disputed tax, which the petitioner themselves had voluntarily come 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. Since the impugned assessment order itself is set aside and remanded back to the 1st respondent, the order passed by the 2nd respondent



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in rejecting the appeal is also set aside.

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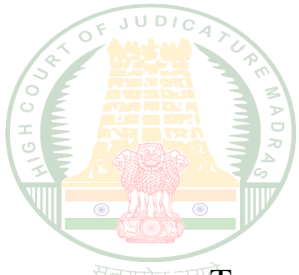
9. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

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Index : yes/no

Neutral Citation : yes/no



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Krishnan Ramasamy,J.,

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