IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.07.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.25913 of 2025**
**& W.M.P.Nos.29142 & 29143 of 2025**

Narayanaswamy Thirupathi
Proprietor of Tvl. Sri Power Feed
1,1/2A Earrikodi Kollakottai,
Thirumal Nagar, Tirupattur,
Vellore, Tamil Nadu 635 601

... Petitioner

**Vs.**

1. Commercial Tax Officer/State Tax Officer
Thiruppattur Assessment Circle,
No 442, Ward -1 Block 18,
Integrated Commercial Taxes building,
Ground Floor, Pudupettai Road,
Thiruppattur 635 601

2. Deputy Commissioner (CT),
Vellore Tamil Nadu
No.4, Bharathiyar Salai, Vellore 632 001

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the Respondents and quash the Impugned Order under section 73 of the

Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 23.08.2024 and having Reference Number ZD330824216021Y and its annexure dated 23.08.2024 in GSTIN 33ADMPT6399Q1ZA /2019-20passed by the First Respondent for FY 2019-20 along with the acknowledgement in Form GST APL-02 dated 25.03.2025 having Reference Number ZD330325194009F issued by the Second Respondent under Rule 108 of Central Goods and Services Tax Rules, 2017/ Tamil Nadu Goods and Services Tax Rules, 2017 for the FY 2019-20

For Petitioner : Ms.S.Abirami For Mr.N.V.Balaji

For Respondent : Mr.C.Harsha Raj, SGP

**ORDER**

This writ petition has been filed challenging the impugned assessment order dated 23.08.2024 and the impugned rejection order dated 25.03.2025 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader takes notice on behalf of the respondents. 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 respondent 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 assessment order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Aggrieved over the said assessment order, an appeal was preferred by the petitioner, however, the said appeal was rejected by the respondent vide order dated 25.03.2025 on the aspect of limitation. Therefore, this petition has been filed.

4. Further, he would submit that the petitioner has already paid 10% of the disputed tax amount at the time of filing the appeal and now, he is willing to pay 25% 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 order.

5. On the other hand, the learned Special Government Pleader appearing for the respondents would submit that the respondent had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, she has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, she requested this Court to remit the matter back to the respondent, subject to the payment of 25% of the disputed tax amount by the petitioner.

6. Heard the learned counsel for the petitioner and and the learned Special Government Pleader 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 and subsequent reminders were uploaded on the GST Portal Tab. According to the petitioner, he was not aware of the issuance of the said show cause notice and the reminders issued through the GST Portal and the original

of the said show cause notice and reminders were 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 the disputed tax amount at the time of filing the appeal and now, he is willing to pay 25% of the disputed tax amount, to the respondent. In such view of the matter, this Court is inclined to quash the rejection order dated 25.03.2025 and to set aside the impugned assessment order dated 23.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned rejection order dated 25.03.2025 is hereby quashed.

(ii) The impugned order dated 23.08.2024 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% 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, this writ petition is disposed of. No

costs. Consequently, the connected miscellaneous petitions are also closed.

**17.07.2025**

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

To

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**KRISHNAN RAMASAMY.J.,**

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