IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.26099 & 26106 of 2025
and
W.M.P.Nos.29374, 29375, 29379 & 29380 of 2025

Bulleon Ventures
Rep By Its Partner, S.Sivanandam,
4/3 Palladam Road, Pollachi
Coimbatore-642 002

... Petitioner in both petitions

Vs.

1. The Commercial Tax Officer
Pollachi (east), Coimbatore,
Tamilnadu-642 002

2. The Assistant Commissioner (ST)
Pollachi (East) Circle,
Commercial Taxes Building,
No. 8 Palaghat Road, Pollachi,
Coimbatore

3. The Branch Manager
ICICI Bank Limited
No. 4 Peepal Tree Apartment,
Lig colony, Palladam Road,
Pollachi

4. The Branch Manager

HSBC Bank Limited
Srivari Gokul Towers,
108 Race Course Road,
Coimbatore

5. The Branch Manager
Indian Overseas Bank
Shanmugapriya Towers,
10 Kannusamy Street
R S Puram Coimbatore

6. The Branch Manager,
Andhra Bank
61-62 Coimbatore Road,
Pollachi

...Respondents in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records in Reference No. ZD330225188543D dated 19.02.2025 order under section 73 of the TNGST Act, 2017 along with a summary of the order in Reference No. ZD330225188543D dated 19.02.2025, on the file of the Respondent No.1 relating to the FY 2020-2021 and quash the same and direct the Respondent No. 2 to lift the Bank attachment of the Petitioner in A/C No. 611205013550 and A/C No. 611205013968 held with Respondent No.3 Bank attachment of the Petitioner in A/C No. 115015943001 held with Respondent No.4 Bank attachment of the Petitioner in A/C No. 267002000000012 held with Respondent No.5 Bank attachment of the Petitioner in A/C No. 121341100002324 held with Respondent No.6

calling for the records in Reference No. ZD330225145056R dated 15.02.2025 order under section 73 of the TNGST Act, 2017 along with a summary of the order in Reference No. ZD330225145056R dated 15.02.2025, on the file of the Respondent No.1 relating to the FY 2020-2021 and quash the same and direct the Respondent No. 2 to lift the Bank attachment of the Petitioner in A/C No. 611205013550 and A/C No. 611205013968 held with Respondent No.3 Bank attachment of the Petitioner in A/C No. 115015943001 held with Respondent No.4 Bank attachment of the Petitioner in A/C No. 267002000000012 held with Respondent No.5 Bank attachment of the Petitioner in A/C No. 121341100002324 held with Respondent No.6

For Petitioner in both petitions	:	Mr.Gunjan Prabhakaran
For Respondent in both petitions	:	Mr.V.Prasanth Kiran, GA for R1&2 Mr.V.Adhivarahan, for R3

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 15.02.2025 & 19.02.2025 passed by the respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate, takes

notice on behalf of the respondents 1 & 2 and Mr.V.Adhivarahan, learned counsel takes notice on behalf of the 3rd respondent in both the petitions. By consent of the parties, the main writ petitions are 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 order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Therefore, these petitions have been filed.

4. Further, he would submit that the entire disputed tax amount has already been paid 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 orders.

5. On the other hand, the learned Government Advocate appearing for the respondents 1 & 2 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 respondent.

6. Heard the learned counsel for the petitioner and and the learned Government Advocate 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 entire disputed tax amount has already been paid to the respondent. In such view of the matter, this Court is inclined to set aside the impugned orders dated 15.02.2025 & 19.02.2025 passed by the 1st respondent. Accordingly, this Court passes the following order:-

> (i) The impugned orders dated 15.02.2025 & 19.02.2025 are set aside and the matter are remanded to the 1st 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 receipt of a copy of this order.

(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.

(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 accounts of the petitioner cannot survive any longer and hence, it is to be lifted. As a sequel, the respondents 3 to 6 are directed to instruct the concerned bank to release the attachment, and de-freeze the bank accounts of the petitioner, immediately upon the production of a copy of this order.

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

18.07.2025

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

To

1. The Commercial Tax Officer
Pollachi (east), Coimbatore,
Tamilnadu-642 002

2. The Assistant Commissioner (ST)
Pollachi (East) Circle,
Commercial Taxes Building,
No. 8 Palaghat Road, Pollachi,
Coimbatore

3. The Branch Manager
ICICI Bank Limited
No. 4 Peepal Tree Apartment,
Lig colony, Palladam Road,
Pollachi

4. The Branch Manager
HSBC Bank Limited
Srivari Gokul Towers,
108 Race Course Road,
Coimbatore

5. The Branch Manager
Indian Overseas Bank

Shanmugapriya Towers,
10 Kannusamy Street
R S Puram Coimbatore

6. The Branch Manager,
Andhra Bank
61-62 Coimbatore Road,
Pollachi

KRISHNAN RAMASAMY.J.,

nsa

W.P.Nos.26099 & 26106 of 2025
& W.M.P.Nos.29374, 29375, 29379 & 29380 of 2025

18.07.2025