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W.P.No.26841 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26841 of 2025
& W.M.P.Nos.30171 & 30172 of 2025

Tvl.SMG Garments,
Rep. by its Partner,
Mr.Krishnaswamy Samiyappan,
14-B, NA Moorthy Nagar,
2nd Street, Tiruppur,
Tamil Nadu - 641 607.

... Petitioner

Vs.

1.State Tax Officer (ST),
(also known as Commercial Tax Officer),
Kongu Nagar Circle, Tiruppur,
Tamil Nadu.

2.Assistant Commissioner (Circle),
Tiruppur Kongu Nagar,
Tamil Nadu.

... 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 files of
the first respondent herein in GSTIN: 33ABGFS1373R1ZO/2017-18



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dated 06.11.2023, Order under Section 73 of the TNGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 06.11.2023 issued in Reference No: ZD331123031369Q and quash the same.

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondents : Ms.P.Selvi,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 06.11.2023 passed by the first respondent.

2. Ms.P.Selvi, learned Government Advocate, 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, based on the voluntary request made by the petitioner, their GST Registration was cancelled on 20.03.2019. Subsequent to the said cancellation, all notices/communications were uploaded by the respondents in the GST common portal. Since the petitioner was not



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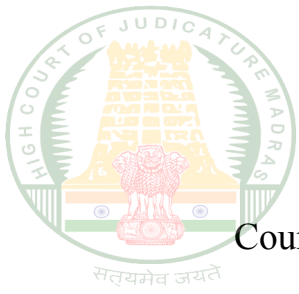
aware of the said notices, they failed to file their reply within the time.

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Under these circumstances, the impugned order came to be passed by the first respondent without providing any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. Further, he would submit that the petitioner is willing to pay 10% 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 Government Advocate 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. That apart, since the notices were issued subsequent to the cancellation of GST Registration of the petitioner, she requested this



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Court to remit the matter back to the respondents, subject to the payment of 10% of the disputed tax amount by the petitioner.

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



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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.



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10. Further, it was submitted by the learned counsel for the petitioner that the petitioner has voluntarily cancelled their GST Registration. When such being the case, all the communications should have been sent to the e-mail id provided by the petitioner. However, the respondent had failed to do so. Under these circumstances, the impugned order came to be passed by the first respondent without providing any opportunity of personal hearing, which is a clear violation of principles of natural justice.

11. That apart, now, the petitioner is willing to pay 10% of the disputed tax amount to the respondents. In such view of the matter, this Court is inclined to set aside the impugned order dated 06.11.2023 passed by the first respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 06.11.2023 is set aside and the matter is remanded to the respondents for fresh consideration on condition that the petitioner shall pay 10% of disputed tax amount to the respondents within a period of four weeks from the date of receipt of a copy of this order. The setting aside



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of the impugned order will take effect from the date of payment of the said amount.

(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 payment of amount as stated above.

(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.

With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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KRISHNAN RAMASAMY.J.,

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To

- 1.State Tax Officer (ST),
(also known as Commercial Tax Officer),
Kongu Nagar Circle, Tiruppur,
Tamil Nadu.
- 2.Assistant Commissioner (Circle),
Tiruppur Kongu Nagar,
Tamil Nadu.

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and W.M.P.Nos.30171 & 30172 of 2025

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