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W.P.No.28117 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.07.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

**W.P.No.28117 of 2025 and  
W.M.P.Nos.31544, 31546 and 31547 of 2025**

Shanmugam Somasundaram

...Petitioner

Vs.

1. The Assistant Commissioner (ST),  
Station No.15/9, Car Street,  
Madurantakam,  
Tamil Nadu- 603 306.

2.The Deputy Commissioner (ST),  
Chengalpattu Zone,  
No 26, Abirami Complex,  
Mahalakshmi Nagar, Thimmavaram  
Chengalpattu – 603101.

3.The Branch Manager  
Canara Bank,  
Sadurangapattinam Branch,  
(IFSC Code CNRB0003614),  
Old Sno-139/120 New Sno. 172 /38,  
Yadava Street, Sadurangapattinam  
Kalpakkam – 603102.

...Respondents



W.P.No.28117 of 2025

**Prayer :** Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the files of the first Respondent herein in the order Ref. No. GSTIN: 33ALCPS7741K3ZQ dated 1st August, 2024 issued along with the summary of the order in form GST-DRC-07 reference no. ZD330824008337H dated 1st August, 2024 passed for the assessment year between April 2019 to March 2020 and quash the same.

For Petitioner : Ms.S.Vishnupriya

For Respondent : Mr.T.N.C.Kaushik  
Additional Government Pleader  
(Taxes)

### **ORDER**

Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes), takes notice on behalf of the respondents 1 and 2. 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 01.08.2025 passed by the respondent for the assessment year between April 2019 to March 2020 and to quash the same.



W.P.No.28117 of 2025

**3.** The learned counsel for the petitioner would submit that the 1<sup>st</sup>

respondent has issued a show cause notice dated 29.05.2024, followed by three reminders dated 04.07.2024, 11.07.2024 and 18.07.2024 and the same were uploaded in the GST portal, without serving physical copy to the petitioner. Therefore, the petitioner was not aware of those notices and hence failed to file reply to those notices. Since the petitioner failed to file reply to the said show cause notice, the respondent has confirmed the proposals contained in the show cause notice and passed the present impugned order. Therefore, the learned counsel would submit that the impugned order suffers from violation of principles of natural justice and is liable to be 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 is ready and willing to deposit 25% of the disputed tax, in the event, this Court is inclined to set aside the impugned order and remand the matter back to the Authority for fresh consideration. She would further submit that there is bank attachment and the same may be lifted, subject to



W.P.No.28117 of 2025

the payment of 25% of the disputed tax. Hence, she prayed for appropriate directions.

4. The learned Additional Government Pleader (Taxes) for the respondents fairly submitted that since the petitioner has voluntarily come forward to deposit 25% 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.,



W.P.No.28117 of 2025

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. 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



W.P.No.28117 of 2025

personal hearing to the petitioner, confirming the proposals contained in the show cause notice. Hence, this Court is inclined to set-aside the impugned order with terms, by issuing the following directions:-

i) The impugned order passed by the 1<sup>st</sup> respondent dated 01.08.2024 is set aside.

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

iii) The petitioner is granted liberty to deposit 25% 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 1st 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.



W.P.No.28117 of 2025

(vi) Upon production of proof with regard to the payment of 25% of the disputed tax made by the petitioner, the 3<sup>rd</sup> Respondent is directed to de-freeze the petitioner's bank account forthwith.

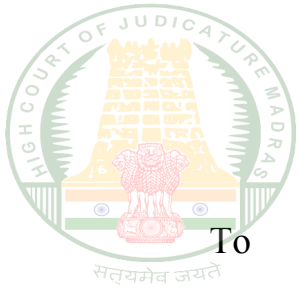
8. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

**30.07.2025**

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Index : yes/no

Neutral Citation : yes/no



W.P.No.28117 of 2025

To

## WEB COPY

1. The State Tax Officer (FAC),  
Maduranthakam Assessment circle,  
No. 15/9 Car street,  
Madurantakam- 603306.
2. The Deputy Commissioner (ST),  
Chengalpattu Zone,  
No 26, Abirami Complex,  
Mahalakshmi Nagar, Thimmavaram  
Chengalpattu – 603101.
3. The Branch Manager  
Canara Bank,  
Sadurangapattinam Branch,  
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WEB COPY



W.P.No.28117 of 2025

**Krishnan Ramasamy,J.,**

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**W.P.No.28117 of 2025**

**30.07.2025**