IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31351 of 2025
& W.M.P.No.35079 of 2025

M/s. JAGDAMBE IMPEX
Rep. by its Proprietor,
Vikram Singh Rajpurohit
Place of Business
No.1st Floor No 40/87 A Block
Shop No 03 KRP Market Nattu Pillai Street
Sowcarpet, Chennai, Chennai
Tamil Nadu 600001
GSTIN 33AXEPV4437B1ZN

... Petitioner

Vs.

The Commercial Taxes Department
Office Of The Assistant Commissioner (st)
Mannady Assessment Circle,
Integrated Commercial Taxes Building
No.32, Elephant Gate, Bridge Road,
Chennai-600 003.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the record of the impugned Order in Ref. No. ZD3312241736679, dated 20.12.2024, under Section 73 Tamil Nadu Central Goods and Service Tax Act, 2017, for the assessment period 2021-2022 uploaded along with the summary of the order in form GST DRC-07 from the file of the Respondent herein, quash the same and direct the Respondent to pass a fresh order after providing an Opportunity of being heard to the Petitioner

For Petitioner : Mr.Sanjay Rajpurohit

For Respondent : Mr.C.Harsha Raj, SGP

ORDER

This writ petition has been filed challenging the impugned order dated 20.12.2024 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondent. 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 under the “View Additional Notice and Orders” column 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, this petition has been filed.

4. Further, he would submit that the petitioner had already deposited the entire 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 respondent would submit that the respondent 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 Special Government Pleader for the respondent 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 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 deposited the entire disputed tax

amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 20.12.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 20.12.2024 is set aside and the matter is remanded to the 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 order itself has been set aside, this Court is of the opinion that the attachment made on the bank account of the petitioner cannot survive any longer and hence, it is to be lifted. As a sequel, the respondent is directed to instruct the concerned Bank to release the attachment, and de-freeze the bank account of the petitioner, immediately upon the production of a copy of this order.

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

22.08.2025

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

To

The Commercial Taxes Department
Office Of The Assistant Commissioner (st)
Mannady Assessment Circle,
Integrated Commercial Taxes Building
No.32, Elephant Gate, Bridge Road,
Chennai-600 003.

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.31351 of 2025
& W.M.P.No.35079 of 2025

22.08.2025