IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 29612 of 2025
AND
WMP NO. 33188 OF 2025,WMP NO. 33269 OF 2025,WMP NO. 33192 OF 2025,WMP NO. 33292 OF 2025,WMP NO. 33275 OF 2025,WMP NO. 33280 OF 2025,WMP NO. 33286 OF 2025,WMP NO. 33289 OF 2025,WP NO. 29671 OF 2025,WP NO. 29683 OF 2025,WMP NO. 33186 OF 2025

M/s.Sindhu Enterprises,
Rep by its proprietor
Mr.Jayaprakash Jayaganesh,
217, P Dot G Express Apartments,
Gandhi Road, Hitech Main City,
Manikandan Nagar, Kundrathur,
Kancheepuram, Tamil Nadu - 600 069.

Petitioner in all W.Ps

Vs

1.The Appellate Authority /
The Deputy Commissioner (CT),
ST, GST Appeal Chennai II, CT Main Building,
2nd Floor, Chennai 600 006.

2.The Assistant Commissioner (ST) (FAC),
Tambaram Assessment Circle,
Integrated Buildings of Commercial Taxes and
Registration Department, Nandanam, Chennai 35.

3.The State Tax Officer,
Data Unit I, Intelligence II, Chennai 600 006.

4.The Branch Manager,
Axis Bank, Pallavaram Branch, Chennai.

Respondents in all W.Ps

PRAYER in WP No. 29612 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to Impugned Order No.33ALVPJ0937H2ZW/2021-22 Dated 30.06.2023 issued by the 2nd respondent under TNGST Act, 2017 /CGST Act, 2017 (Reference Demand Id No. ZD3306231419981) and consequential impugned order of rejection of Application Reference No. ZD33042599840 Dated 22.04.2025 in 33ALVPJ0937H2ZW/2021-22 and quash the same as illegal, arbitrary and violative of principals of natural justice and consequently directing the respondent to defreeze the Current Account no. 918020047637007 and Savings Account no. 909010045745897 on the file of 4th respondent and the matter maybe remanded back to respondents for fresh consideration.

PRAYER in WP No. 29671 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to Impugned Order No. 33ALVPJ0937H2ZW/2018-19 dated 30.06.2023 issued by the 2nd respondent under TNGST Act, 2017/CGST Act, 2017 (Reference Demand Id No. ZD330623141596D) and consequential impugned order of rejection of application Reference No. ZD330425160045R Dated 22.04.2025 in 33ALVPJ0937H2ZW/2018-19 passed by 1st respondents and quash the same as illegal, arbitrary and violative of principals of natural justice and consequently directing the 1st and 2nd respondents to defreeze the Current Account no. 918020047637007 and Savings Account no. 909010045745897 on the file of 4th respondent and the matter maybe remanded back to respondents for fresh consideration.

PRAYER in WP No. 29683 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to Impugned Order No. 33ALVPJ0937H2ZW/2020-21 Dated 30.06.2023 issued by the 2nd respondent under TNGST Act, 2017/CGST Act, 2017 (Reference Demand Id No. ZD3306231419593) and consequential impugned order of rejection of application Reference No. ZD330425160095M Dated 22.04.2025 in 3ALVPJ0937H2ZW/2020-21 issued by the 1st respondent and quash the same as illegal, arbitrary and violative of principals of natural justice and consequently directing the 1st and 2nd respondent to defreeze the Current Account no. 918020047637007 and Savings Account no. 9090100457458970n the file of 4th respondent and the matter maybe remanded back to respondents for fresh consideration.

For Petitioner(s): Mr.Karunakarn

For Respondent(s): Mr.V.Prasanth Kiran
Government Advocate (taxes)
For R1 To R3

COMMON ORDER

These Writ Petitions have been filed by the petitioner challenging the impugned assessment orders dated 30.06.2023, passed by the 2nd respondent and the consequential appeal rejection orders dated 22.04.2025, passed by the 1st respondent, relating to the Tax Periods 2018-19, 2020-21 and 2021-22.

2.Mr.V.Prashanth Kiran, learned Government Advocate (Taxes), takes notice on behalf of the respondents 1 to 3.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel appearing for the petitioner would submit that, in the present case, the petitioner have not received any physical copy of the show cause notices and also personal hearing notices. The show cause notices dated 31.10.2022, relating to the Tax Periods 2018-19, 2020-21 and 2021-22 were uploaded in the GST Portal tab and the petitioner had no ocassion to open the GST Portal. Even the impugned assessment orders dated 30.06.2023, relating to the Tax Periods 2018-19, 2020-21 and 2021-22 were also uploaded in the GST portal tab, which is violation of principle of natural justice. He would further submit that the petitioner after knowing about the impugned assessment orders being passed by the 2nd respondent, had preferred an appeal before the 1st respondent by paying 10% statutory deposit of the disputed tax demand, in each case. However, the appeal got rejected on the ground of limitation vide order dated 22.04.2025. Hence, the petitioner is ready and willing to pay another 15% of the disputed tax demand, in each case, in respect of the impugned assessment periods and prayed to set aside the impugned orders with a direction to permit the petitioner to file their reply and provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

5.Learned Government Advocate appearing for the respondents 1 to 3 would submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 15% of the disputed tax demand, in each case, in addition to the 10% deposit already being made by the petitioner in respect of the impugned assessment period, if the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.

6.Heard the learned counsel appearing for the petitioner as well as the learned Government Advocate appearig for the respondents 1 to 3 and perused the materials available on record.

7.Considering the above submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents 1 to 3 and upon perusal of the materials, it is evident that the impugned show cause notices were uploaded on the GST Portal Tab. According to the petitioner, the petitioner was not aware of the issuance of the show cause notices issued through the GST Portal and the original of the said show cause notices were not furnished to them. 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. 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.

8.Thus, in such circumstances, this Court is of the view that the impugned assssment orders dated 30.06.2023, relating to the Tax Periods 2018-19, 2020-21 and 2021-22 came to be passed without affording opportunity of personal hearing to the petitioner to establish their case, thereby violating the principles of natural justice and that it is just and necessary to provide an opportunity to the petitioner to establish their case on merits and in accordance with law.

9.For the reasons stated above, this Court is inclined to set aside the impugned assessment orders dated 30.06.2023 passed by the 2nd respondent and quash the impugned appeal rejection orders dated 22.04.2025 passed by the 1st respondent. Accordingly, this Court passes the following orders:-

(i) The impugned appeal rejection orders dated 22.04.2025 are hereby quashed and the impugned assessment orders dated 30.06.2023 are hereby set aside and the matter is remanded back to the 2nd respondent for fresh consideration on condition that the petitioner deposits 15% of the disputed tax amount, in each case, in respect of the impugned assessment periods in addition to the 10% statutory deposit already made, as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the 2nd 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.

10.With the above directions, these writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

11-08-2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes

Neutral Citation:Yes/No

To

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2.The Assistant Commissioner (ST) (FAC),
Tambaram Assessment Circle,
Integrated Buildings of Commercial Taxes and
Registration Department,
Nandanam, Chennai 35.

3.The State Tax Officer,
Data unit I, Intelligence II, Chennai 600 006.

KRISHNAN RAMASAMY J.

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W.P.Nos.29612, 29671 & 29683 of 2025

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