IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 29561 of 2025
AND
WMP NO. 33111 OF 2025,WMP NO. 33113 OF 2025,WMP NO. 33121 OF 2025,WMP NO. 33126 OF 2025,WMP NO. 33115 OF 2025,WMP NO. 33120 OF 2025,WP NO. 29575 OF 2025

Marikamba Building Works,
Represented by its Proprietor,
V.Muniswamy III Block, Flat No.G1
Methas Gem Park, Kelambakkam Village,
Tamil Nadu -603 103.

Petitioner in both W.Ps

Vs

1.The State Tax Officer Group III
Chengalpattu Intelligence Division,
Chengalapattu, No.870/2A, 1st Floor,
Kancheepuram High Road, Thimmavaram,
Chengalapttu-603 101

2.The Bank Manager,
ICICI Bank Limited,
Kelambakkam Branch,
No 1/62 Kovalam Main Road,
Kelambakkam - 603 103.

3.The Bank Manager,
Kotak Mahindra Bank Limited,
Bangarpet Branch,
No.22, 630, Masjid PB Road,
Vivekanad Nagar, Bangarpet,
Karnataka - 563 103.

4.The Bank Manager,
Kotak Mahindra Bank,
Vinayaga Mansion,
First Floor No 2/44, Susheela Nagar Layout
Rajiv Gandhi Nagar OMR,
Kelambakkam, Tamil Nadu – 603 103.

5.The Bank Manager,
Union Bank of Indian, Robertsonpet Branch,
BM Road, PB No.22, Robertsonpet,
Kolar Gold Fields -563 122.

Respondent in both W.Ps

PRAYER in W.P.No.29561 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the first respondent passed in GSTIN No. 33ADGPV9685B1Z6/2017-18 dated 25.01.2025 and quash the same.

PRAYER in WP No. 29575 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the first respondent passed in GSTIN 33ADGPV9685B1Z6/2018-19 dated 14.03.2025 and quash the same.

In both W.Ps

For Petitioner(s): Ms.A.Divya

For Respondent(s): Ms.P.Selvi
Government Advocate (taxes)
For R1

COMMON ORDER

These writ petitions have been filed by the petitioner challenging the impugned assessment orders dated 25.01.2025 & 14.03.2025, passed by the respondent relating to the Tax Periods 2017-18 & 2018-19, respectively, and to quash the same.

2.Ms.P.Selvi, learned Government Advocate (Taxes), takes notice on behalf of the 1st respondent.

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 03.08.2024 & 27.08.2024, relating to the Tax Periods 2017-18 & 2018-19, respectively, and three reminders were uploaded in the GST Portal tab and the petitioner had no ocassion to open the GST Portal. Even the impugned orders dated 25.01.2025 & 14.03.2025, relating to the Tax Periods 2017-18 & 2018-19, respectively, were also uploaded in the GST Portal, which is violation of principle of natural justice. He would further submit that the 1st respondent had already recovered 51% of the disputed tax demand, for the Tax Periods 2017-18 and 26% of the disputed tax demand for the Tax Periods 2018-19 and hence, he prayed to set aside the impugned order directing the respondent 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 1st respondent would submit that if the Court feels it appropriate and it is a fit case for reconsideration, this Court may consider and pass orders.

6.Heard the learned counsel appearing for the petitioner as well as the learned Government Advocate appearing for the 1^{st} repondent 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 1^{st} respondent 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 notices issued through the GST Portal and the original of the said show cause notices were not furnished to them. In such circumstances, this Court is of the view that the impugned assessment orders came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notices.

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. 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.

9.Therefore, this Court finds that there is a lack of opportunities being provided to the petitioner. Hence, this Court is inclined to set-aside the impugned orders, by issuing the following directions:-

(i) The orders impugned herein are set aside and the matter is remanded back 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 two 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 has been set aside, this Court is of the opinion that, the attachment has been made on the Bank account of the petitioner, the same cannot survive any longer and hence, it is lifted. The 1st respondent is directed to instruct the Banks to unfreeze the Bank accounts of the petitioner immediately upon the production of copy of this order.

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

rst

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

To

The State Tax Officer, Group III,
Chengalpattu Intelligece Division,
Chengalapattu, No.870/2A, 1st Floor,
Kancheepuram High Road,
Thimmavaram, Chengalapttu-603 101.

KRISHNAN RAMASAMY J.

rst

WP Nos.29561 & 29575 of 2025

11-08-2025