IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.08.2025

Coram

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.29965 of 2025
and
W.M.P.Nos.33594 & 33595 of 2025

Tvl.Octoze Technologies Private Limited,
Represented by its Director Mouli Kumar C,
No.56/3A, Fayola Towers,
200 Feet Radial Road,
Pallikaranai, Chennai - 600 129. ...Petitioner

Vs.

1.The Assistant Commissioner (ST),
Medavakkam Assessment Circle,
No.46, Greenways Road,
R.A. Puram, 2nd Floor,
Room No.205,
Chennai - 600 028.

2.ICICI Bank,
Rep. by Branch Manager,
No.1, Cenotaph Road,
Sri Ram Nagar,
Alwarpet, Chennai - 600 018.

3.ICICI Bank,
Rep. by Branch Manager,
No.34-E, Old Mahapalipuram Road (OMR),
Siruseri, Chennai - 600 130.

4.City Union Bank,
Rep. by Branch Manager,
No.17, Thiyagigal Road,
Laxmipuram East, Devakottai - 630 302.

5.State Bank of India,
Rep. by Branch Manager,
No.55, Lattice Bridge Road,
Tiruvanmiyuir,
Chennai - 600 041. ...Respondents

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 of the impugned order in GSTIN:33AABCO9177A1ZM/2018-2019 dated 25.04.2024 along with Form DRC-07 vide Ref. No.ZD330424203692Q dated 25.04.2024 in the files of the first respondent and quash the same.

For Petitioner : Mr.S.Muthuvenkataraman

For Respondents : Mrs.K.Vasanthamala
Government Advocate (Tax)

O R D E R

Mrs.K.Vasanthamala, learned Government Advocate (Tax), who takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. This Writ Petition has been filed challenging the impugned order dated 25.04.2024 passed by the 1st respondent and to quash the same.

3. The learned counsel for the petitioner would submit that the 1st respondent issued show cause notice to the petitioner for the financial year 2018-19 by uploading the same in the GST portal without serving physical copy of the said notices to the petitioner and the Petitioner's consultant who was entrusted with the work relating to GST failed to inform the same to the petitioner. He would contend that no opportunity of personal hearing was provided by the 1st respondent prior to the passing of impugned order, which is violation of principles of natural justice.

4. 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. Hence, he prayed for appropriate directions.

5. The learned Government Advocate (Tax) 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.

6. 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. 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.

7. 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 notice 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. Therefore, this Court finds that there is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner. 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 1st respondent dated 25.04.2024 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 came forward to make such payment, within a period of four 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 from the date of payment of amount as stated above.

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.

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

12.08.2025

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

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To

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