IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 30339 of 2025
AND
WP NO. 30342 OF 2025,WMP NO. 34052 OF 2025,WMP NO. 34053 OF 2025,WMP NO. 34049 OF 2025,WMP NO. 34050 OF 2025

M/s.Basaveswara Walls,
Rep. By Its Proprietor, Sri.Siddhu Gunalan
No.72, 2nd Cross Street,
Co-operative Colony, Krishnagiri-635 001.

Petitioner in both W.Ps

Vs

The Assistant Commissioner (ST) (FAC)
Krishnagiri- I Assessment Circle, Krishnagiri.

Respondent in both W.Ps

PRAYER in WP No. 30339 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 records of the respondent in GSTIN .33ESNPS3287Q1ZM/2018-19 and quash the proceeding dated 03.10.2024.

PRAYER in WP No. 30342 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 records of the respondent in GSTIN .33ESNPS3287Q1ZM/2019-20 and quash the proceeding dated 03.10.2024.

In both W.Ps

For Petitioner : Mr.P.V.Sudakar
for Mr.Raveendran B

For Respondent : Ms.P.Selvi
Government Advocate

COMMON ORDER

These writ petitions have been filed by the petitioner challenging the impugned assessment orders dated 03.10.2024, passed by the respondent relating to the Tax Period 2018-19 and 2019-20 and to quash the same.

2.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 notice and also personal hearing notice. The show cause notices dated 29.05.2024 and a reminder were uploaded in the GST Portal tab and the petitioner had no ocassion to open the GST Portal. Therafter, on 16.07.2024, the petitioner requested one month time to collect the relevant documents and they were under the impression that the respondent will intimate the petitioner granting time for filing the detailed reply. However, the respondent proceeded to pass the *ex parte* impugned assessment orders dated 03.10.2024 and uploaded the same in the GST Portal.

3.He would further submit that the petitioner was not aware of the reminder dated 10.09.2024 being issued by the respondent in the GST portal and only when the Official of the respondent's office called the petitioner and demanded for tax and penalty he came to know about the impugned assessment orders. Now, the petitioner is ready and willing to pay 25% of the disputed tax demand, in each case, in respect of the impugned assessment periods and prayed to set aside the impugned orders 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.

4.Learned Government Advocate appearing for the respondent would submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 25% of the disputed tax demand by the petitioner, in each case, 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.

5.Heard the learned counsel appearing for the petitioner as well as the learned Government Advocate appearing for the repondent and perused the materials available on record.

6.Considering the above submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the 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 notice issued through the GST Portal and the original of the said show cause notice was not furnished to them. Later, after getting knowledge about the impugned proccedings, the petitioner sought one month time to file reply and was under the impression that the respondent will grant time for filing reply. However, against the respondent issued reminder in the GST portal and proceeded to pass orders, 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 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.Therefore, this Court considering the plea of the petitioner and in the interest of justice, inclined to set-aside the impugned orders with terms, by issuing the following directions:-

(i) The orders impugned herein are set aside on condition that the petitioner deposits 25% of the disputed tax amount, in each case, in respect of the impugned assessment periods, 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 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.

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

13-08-2025

rst

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

To

The Assistant Commissioner (ST) (FAC)
Krishnagiri- I Assessment Circle,
Krishnagiri.

KRISHNAN RAMASAMY J.

rst

WP No. 30339 of 2025

AND

WP NO. 30342 OF 2025

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