IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 30474 of 2025
AND
WMP NO. 34160 OF 2025,WMP NO. 34161 OF 2025

M/s.GMO Globalsign Certificate Services Pvt Ltd.,
Represented by its Authorised Signatory,
Mr.S.Santoshkumar,
8th Floor, Door.No.402 403, L.Samson Towers,
Pantheon Road, Casa Major Road, Block.No.31,
Egmore Village, Chennai 600 008.

Petitioner(s)

Vs

1.The State Tax Officer,
Egmore Assessment Circle,
No.88, Mayor Ramanathan Salai,
Taluk Office Buildings, 2nd Floor,
Spur Tank Road, Chetpet,
Chennai-600 031.

2.The Deputy Commissioner ST,
GST Appeal I, Main Buildings,
2nd Floor, No.1 Greams Road,
Chennai 600 006.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, to call for the records of the first respondent in FORM GST DRC-01 dated 25/11/2024 along with consequential order in GSTIN 33AAECG9077C1ZO/2020-21 dated 13.02.2025 and the order of the second respondent passed in APL-02 with Memorandum in GSTIN 33AAECG9077C1ZO/2020-21 dated 11.07.2025 dismissing the Appeal and quash the same as illegal, unreasonable, arbitrary and further direct the first respondent to re-credit the recovered amount of Rs.69,84,584 to the electronic credit ledger.

For Petitioner(s): Mr.J.Sunil Kumar

For Respondent: Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 13.02.2025, passed by the 1st respondent and the appeal rejection order dated 11.07.2025, passed by the 2nd respondent, relating to the Tax Period 2020-21 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 notice dated 25.11.2024 was uploaded in the GST Portal in “Additional Notices” tab and the petitioner had no ocassion to open the GST Portal. Even the impugned assessment order dated 13.02.2025 was also uploaded in the GST Portal in “Additional Notices”, which is violation of principle of natural justice.

3.He would further submit that, the petitioner after getting knowledge about the impugned assessment order, has preferred an appeal before the 2nd respodent and the same was rejected on the ground of limitation. Further, the entire disputed tax demand has been recovered from the petitioner and hence, he prayed to set aside the impugned order directing the 1st 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 Additional Government Pleader appearing for the respondents would submit that 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 Additional Government Pleader appearing for the repondents 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 Additional Government Pleader 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. 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 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 finds that there is a lack of opportunities being provided to the petitioner. Hence, this Court is inclined to set-aside the impugned order, 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.

9.With the above directions, this writ petition is 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

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