IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 30738 of 2025
AND
WMP NO. 34438 OF 2025,WMP NO. 34447 OF 2025,WP NO. 30749 OF 2025,WMP NO. 34448 OF 2025,WMP NO. 34457 OF 2025,WP NO. 30746 OF 2025,WMP NO. 34436 OF 2025,WMP NO. 34458 OF 2025

M/s.Calyx Coronation,
Rep. by its Partner,
Mrs.A.Lakshmi Bhavani,
Ground, 140/96, Cottage,
SBI Colony, Meyyanur, Salem,
Tamil Nadu-636 002.

Petitioner in all W.Ps

Vs

The State Tax Officer,
Alagapuram Assessment Circle,
2nd Floor Integrated Commercial Taxes Building,
Pitchards Road, Hasthampatty, Salem,
Tamil Nadu-636 007.

Respondents in all W.Ps

PRAYER in WP No. 30738 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 Impugned Assessment Order in Ref. No. ZD330225120165Z dated 13.02.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2020-21 from the files of the respondent herein, quash the same.

PRAYER in WP No. 30749 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 Impugned Assessment Order in Ref. No. ZD3308241214317 dated 14.08.2024 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2019-20 from the files of the respondent herein, quash the same.

PRAYER in WP No. 30746 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 Impugned Assessment Order in Ref. No ZD330125052963I dated 07.01.2025 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2017-18 from the files of the respondent herein, quash the same.

In all W.Ps

For Petitioner(s): MS.Aparna Nandakumar

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

COMMON ORDER

These writ petitions have been filed by the petitioner challenging the impugned assessment orders dated 07.01.2025, 14.08.2024 & 13.02.2025 passed by the respondent, relating to the Tax Periods 2017-18, 2019-20 & 2020-21, respectively and to quash the same.

2.Mr.T.N.C.Kaushik, learned Additional Government Pleader (T) (Taxes), takes notice on behalf of the 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 31.07.2024, 22.05.2024 & 10.06.2024, relating to the Tax Periods 2017-18, 2019-20 & 2020-21, respectively and the reminders were uploaded in the GST Portal tab and the petitioner had no ocassion to open the GST Portal. Even the impugned orders dated 07.01.2025, 14.08.2024 & 13.02.2025 passed by the respondent, relating to the Tax Periods 2017-18, 2019-20 & 2020-21, respectively were also uploaded in the GST Portal, which is violation of principle of natural justice. He would further submit that the respondent had already recovered more than 25% of the disputed tax demand 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.

5.Learned Additional Government Pleader (T) appearing for the respondent 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.

6.Heard the learned counsel appearing for the petitioner as well as the learned Additional Government Pleader (T) appearing for the respondent 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 Additional Government Pleader (T) appearing for the respondent 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. 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 notices 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 with terms, by issuing the following directions:-

(i) The orders impugned herein are set aside and the matters are remanded back to the 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.

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.

20-08-2025

rst

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

To

The State Tax Officer,
Alagapuram Assessment Circle,
2nd Floor, Integrated Commercial Taxes Building,
Pitchards Road, Hasthampatty, Salem,
Tamil Nadu-636 007.

KRISHNAN RAMASAMY J.

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And WP NO. 30749 OF 2025,

WP NO. 30746 OF 2025

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