IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.08.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos. 30973, 30974, 30978, 30980 & 30986 of 2025
and
W.M.P.Nos. 34694, 34696, 34697, 34698, 34704, 34706, 34709, 34710, 34715 & 34716 of 2025

Tvl.Sri Venkateswara Traders,
Rep. By its Proprietor, Shri.Muthusamy Srinivasan,
No.13, Bye-pass Road,
Thendral Nagar, New Town,
Vaniyambadi, Vellore – 635 752. ...Petitioner in all petitions

Vs.

The State Tax Officer (Intelligence) Review,
Vellore Division, Station : No.4,
Bharathiyar Salai, Fort Round Road,
Vellore – 632001. ...Respondent in all petitions

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records relating to passing of the impugned orders bearing GSTN 33EPVPS6595Q1ZB / 2019-20, GSTN 33EPVPS6595Q1ZB / 2020-21, GSTN 33EPVPS6595Q1ZB / 2022-23, GSTN 33EPVPS6595Q1ZB / 2018-19 & GSTN 33EPVPS6595Q1ZB / 2023-24 dated 01.08.2024 along with a summary of DRC 07 bearing reference No.ZD330824012397F,

ZD330824012571P, ZD330824013266L, ZD330824012239J & ZD330824014197H dated 02.08.2024 passed by the respondent and quash the same as the same being arbitrary, illegal and passed in violation of sub-section (4), (5), (6) & (7) of Section 75 of the CGST and TNGST Act, 2017 and Articles 14, 19(1) and 265 of the Constitution of India.a

For Petitioner : Mr.G.Natarajan in all petitions

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader (Tax)
in all petitions

Common Order

Mr.T.N.C.Kaushik, learned Additional Government Pleader (Tax) takes notice on behalf of the respondent. With consent, the main Writ Petitions are taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petitions is to the order dated 01.08.2024 passed by the respondent for the AY 2018-19, 2019-20, 2020-21, 2022-23, 2023-24 and to quash the same and also consequential direction to the respondent to remove the summary of DRC-07 notice dated 02.08.2025 and remand back the matter to the respondent.

3. The learned counsel for the petitioner would submit that the respondent has issued a show cause notice in SGT DRC 01 on 08.05.2024, unfortunately, he failed to note those notices/reminders. The petitioner was not aware of those notices and file reply to those notices. Since the petitioner failed to file reply to the said show cause notice, the first respondent has confirmed the proposals contained in the show cause notice and passed the present impugned order. Therefore, the learned counsel would submit that the impugned order suffers from violation of principles of natural justice and is liable to be aside, as the petitioner has not been heard before passing the impugned order.

3.1. 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.

4. The learned Additional Government Pleader (T) for the respondent 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.

5. 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.

6. 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.

7. Therefore, this Court finds that there is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner. 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. 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 respondent dated 01.08.2024 is set aside.

ii) Consequently, the matter is remanded to the 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 three 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.

v) Thereupon, the 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.

8. With the above observations & directions, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

20.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

The State Tax Officer (Intelligence) Review,
Vellore Division, Station : No.4,
Bharathiyar Salai, Fort Round Road,
Vellore – 632001.

Krishnan Ramasamy,J.,

KKN

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30980 & 30986 of 2025**

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