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WP No. 31231 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-08-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 31231 of 2025

AND

WMP NO. 34967 OF 2025

M/s.S.K.B. Sons,
Rep. by Proprietor, Balakrishnan
Padmanabhan, No.1/124, Santhur Main
Road, Pochampalli,
Krishnagiri 635 026.

Petitioner(s)

Vs

1.The Deputy Commissioner Of Appeals (ST),
Combined Commercial Tax Building, 2nd Floor,
Pitchards Road, Hasthampati, Salem-636 007

2.The Assistant Commissioner (State),
Krishnagiri II Circle, Collectorate Complex,
Krishnagiri 635 115.

3.The Manager,
Indian Bank, 1/311, Kaveripattinam Road,
Pochampalli, Krishnagiri 635 206.

Respondent(s)



PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records relating to the order passed in proceedings in GSTIN/33ABTPP3909P3ZT /2018-19 on the file of the 2nd respondent dated 26.04.2024 quash the same and direct respondents 2 and 3 to defreeze the bank accounts of the petitioner viz Current Account No.6393533968.

For Petitioner(s): Mr.V Elangovan

For Respondent(s): Ms.P.Selvi,
Government Advocate (t)
For Rr1 And 2

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 26.04.2024, passed by the 2nd respondent relating to the Tax period 2018-19 and to quash the same.

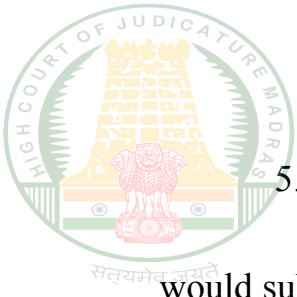
2.Ms.P.Selvi, learned Government Advocate (Taxes), takes notice on behalf of the respondents 1 and 2.



3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

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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 notice. The show cause notices dated 27.12.2023 & 28.12.2023 and a reminder were uploaded in the GST Portal tab and the petitioner had no occasion to open the GST Portal. Even the impugned order dated 26.04.2024 was also uploaded in the GST Portal, which is violation of principle of natural justice. He would further submit that the petitioner is ready and willing to pay 25% of the disputed tax demand in respect of the impugned assessment period and prayed to set aside the impugned order 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.



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5.Learned Government Advocate appearing for the respondents 1 and 2 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 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.

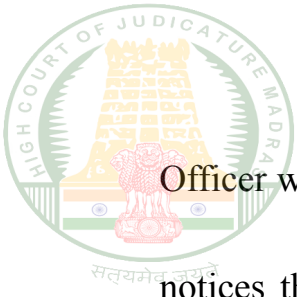
6.Heard the learned counsel appearing for the petitioner as well as the learned Government Advocate appearing for the respondents 1 and 2 and perused the materials available on record.

7.Considering the above submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents 1 and 2 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 notices 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.

8.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



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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 order with terms, by issuing the following directions:-

(i) The order impugned herein is set aside and the matter is remanded back to the 2nd respondent for fresh consideration on condition that the petitioner deposits 25% of the disputed tax amount in respect of the impugned assessment period, 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 is at liberty to make the aforesaid 25% deposit after deducting the amount, whichever paid subsequent to the passing of the impugned assessment order.

(iii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.



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(iv) 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.

(v) Upon production of proof with regard to the payment of 25% of the disputed tax made by the petitioner, the 3rd respondent-Bank is directed de-freeze the petitioner's bank account forthwith.

10. With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petition is closed.

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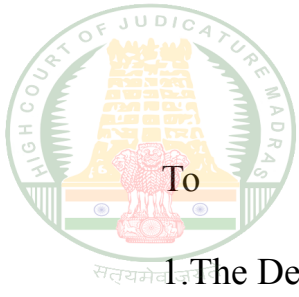
rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



To

1.The Deputy Commissioner Of

Appeals (st)

Combined Commercial Tax Building,
2nd Floor, Pitchards Road,
Hasthampati, Salem-636 007

2.The Assistant Commissioner (State)

Krishnagiri II Circle, Collectorate
Complex, Krishnagiri 635 115

3.The Manager

Indian Bank, 1/311, Kaveripattinam
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KRISHNAN RAMASAMY J.

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