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WP No. 31532 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 26-08-2025**

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WP No. 31532 of 2025**

**AND**

**WMP NO. 35312 OF 2025, WMP NO. 35316 OF 2025**

M/s.Hari Om Communications,  
Rep By Its Prop Kumkum Purohit,  
13/7, 9, 3rd Floor, Nakoda Tower,  
Narasingapuram Street, Chennai,  
Tamil Nadu 600 002.

Petitioner(s)

Vs

1.The Deputy Commissioner (ST),  
Gst Appeal Chennai-1, Main Building,  
2nd Floor, Room No.210, No.1,  
Greaves Road, Chennai-600 006.

2.The Commercial Tax Officer,  
Chintadripet Assessment Circle,  
Station No.1 PAPJM Annex Building  
1st Floor, Room No.A 104, Greaves  
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, calling for the records relating to Memorandum bearing No. ARN/AD33062501 36648/2019-2020 dated 13.06.2025 passed by the 1st Respondent and Order in Reference No. ZD3308242930964 dated 30.08.2024 passed by the 2nd Respondent and quash the same and to direct the 1st Respondent to accept the statutory appeal dated 06.06.2025 filed under Tamil Nadu GST Act, 2017 against demand order of the 2nd Respondent in Reference No. ZD3308242930964 dated 30.08.2024 without reference to limitation.

For Petitioner(s): Mr.Hariharan .V

For Respondent: Mr.V.Prashanth Kiran  
Government Advocate (T)

### **ORDER**

This Writ Petition has been filed by the petitioner challenging the impugned assessment order dated 30.08.2024, passed by the 2<sup>nd</sup> respondent and the impugned appeal rejection order dated 13.06.2025, passed by the 1<sup>st</sup> respondent, relating to the Tax Period 2019-20.



2.Mr.V.Prashanth Kiran, learned Government Advocate (Taxes), takes notice on behalf of the respondents.

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 notice and also personal hearing notice. The show cause notice dated 29.05.2024 and three reminders were uploaded in the GST Portal tab and the petitioner had no occasion to open the GST Portal. Even the impugned assessment order dated 30.08.2024 was also uploaded in the GST portal, which is violation of principle of natural justice. He would further submit that the petitioner after knowing about the impugned assessment order being passed by the 2<sup>nd</sup> respondent, had preferred an appeal before the 1<sup>st</sup> respondent by paying 10% statutory deposit of the disputed tax demand. However, the appeal got rejected on the ground of limitation vide order dated 13.06.2025.

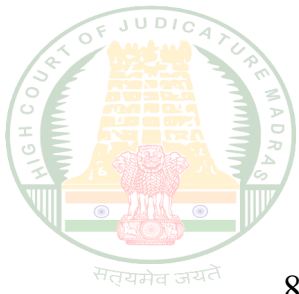


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5.He would further submit that the petitioner is ready and willing to pay another 15% of the disputed tax demand in respect of the impugned assessment period and he has also made an endorsement to that effect and hence, prayed to set aside the impugned orders directing the 2<sup>nd</sup> 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.

6.Learned Government Advocate appearing for the respondents would submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 15% of the disputed tax demand in addition to the 10% deposit already being made 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.

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



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8. Considering the above submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents 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.

9. 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



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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.

10. Therefore, this Court finds that there is a lack of opportunities being provided to the petitioner. For the reasons stated above, this Court is inclined to set aside the impugned assessment order dated 30.08.2024 passed by the 2<sup>nd</sup> respondent and quash impugned appeal rejection order dated 13.06.2025 passed by the 1<sup>st</sup> respondent. Accordingly, this Court pass the following orders:-



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(i) The impugned assessment order dated 30.08.2024 is set aside and the matter is remanded back to the 2<sup>nd</sup> respondent for fresh consideration, on condition that the petitioner deposits 15% of the disputed tax amount in respect of the impugned assessment period in addition to the 10% statutory deposit already made, as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

ii) Since the impugned assessment order dated 30.08.2024 is set aside and remanded back to the 2<sup>nd</sup> respondent, the impugned appeal rejection order dated 13.06.2025 is quashed.

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

(iv) On filing of such reply/objection by the petitioner, the 2<sup>nd</sup> 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.



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

**26-08-2025**

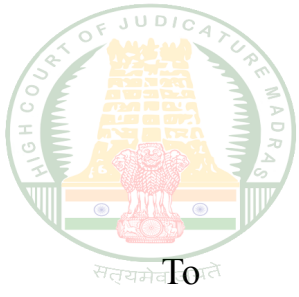
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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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- To
- 1.The Deputy Commissioner (ST),  
Gst Appeal Chennai-1, Main Building,  
2nd Floor, Room No.210, No.1,  
Greams Road, Chennai-600 006.
  - 2.The Commcerical Tax Officer,  
The Commercial Tax Officer,  
Chintadripet Assessment Circle Station  
No.1 PAPJM Annex Building 1st Floor,  
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**KRISHNAN RAMASAMY J.**

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