



W.P.No.31228 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 22.08.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31228 of 2025
and W.M.P.Nos.34962 & 34963 of 2025

Tvl.Mani Omeaga Granites Private Limited,
Rep. by its Director S.Ranjani,
No.2/140-A, Mankuttaikadu,
Sankari Road, Morur Post,
Thiruchengode Taluk,
Namakkal District - 637 304.

... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Pallipalayam Assessment Circle,
Namakkal District.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned order passed by the respondent vide his order in GSTIN: 33AABCM9799G1Z0/2020-2021 dated 10.02.2025 and quash the same as it is illegal, arbitrary and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as



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per the provisions of GST Act, 2017.

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For Petitioner : Mr.P.Arumugam

For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 10.02.2025 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, all notices/communications were uploaded by the respondent in the GST common portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Therefore, this petition has been filed.



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4. Further, he would submit that the respondent has already deducted certain amount from the ECL of the petitioner, which is more than 25% of the disputed tax. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Government Advocate appearing for the respondent would submit that the matter may be remitted back to the respondent, subject to the verification of payment of 25% of disputed tax by the petitioner.

6. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the materials available on record.

7. In the case on hand, it is evident that the show cause notice was uploaded on the GST Portal Tab. According to the petitioner, he was not



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aware of the issuance of the said 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.

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.



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9. 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. Therefore, this Court finds that there is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner.

10. Further, it was submitted by the learned counsel for the petitioner that the petitioner has already paid certain amount to the respondent, which is more than 25% of the disputed tax amount. In such view of the matter, this Court is inclined to set aside the impugned order dated 10.02.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 10.02.2025 is set aside and the matter is remanded to the respondent for fresh consideration, subject to the verification of 25% of disputed tax paid by the petitioner. If the amount paid by the petitioner is less than 25% of the disputed



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tax, the petitioner is directed to pay the remaining amount of aforesaid 25% of the disputed tax within a period of two weeks from the date of receipt of a copy of this order.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount, if any, as stated above.

(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.

With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.



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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The Assistant Commissioner (ST)(FAC),
Pallipalayam Assessment Circle,
Namakkal District.

KRISHNAN RAMASAMY.J.,

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