



WEB COPY

WP No. 31476 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-08-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 31476 of 2025

AND

WMP NO. 35238 OF 2025, WMP NO. 35240 OF 2025

M/s.Tncd LLP (Town And City Developers)
Rep by Designated Partner-Sanjana Vijayakumar,
No.126, K.G. House,
Arts College Road, Coimbatore,
Tamil Nadu 641018.

Petitioner(s)

Vs

1.The State Tax Officer,
Trichy Road Assessment Circle,
Commercial Taxes Building First Floor,
Dr.Balasundaram Road,
Coimbatore-641 018.

2.The Branch Manager,
South Indian Bank,
Coimbatore Trichy Road Branch,
No. 1084, Trichy Road, Sungam,
Coimbatore 641018.

Respondent(s)



PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records on the files of the original impugned order passed by the 1st Respondent in GSTIN. 33AAGFT8799R1ZX dated 27.12.2023 with summary order in FORM GST DRC 07 vide ref no. ZD331223216847H dated 27.12.2023 for the tax period 2017-18 to quash the same and to direct the 1st Respondent to pass DE NOVO orders.

For Petitioner(s): Mr.Mohamed Tabrez

For Respondent: Mrs.K.Vasanthamala
Government Advocate for R1

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 27.12.2023, passed by the 1st respondent .

2.Mr.V.Prashanth Kiran, learned Government Advocate (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.



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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 notice and also personal hearing notice. The show cause notice dated 26.09.2023 was uploaded in the GST Portal under “View Additional Notices” tab and the petitioner had no occasion to open the GST Portal. Even the impugned order dated 27.12.2023 was also uploaded in the GST Portal under “View Additional Notices” tab, which is violation of principle of natural justice. He would further submit that the respondent had already recovered more than 50% of the disputed tax demand in respect of the impugned assessment period and prayed to set aside the impugned order directing the 1st 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.

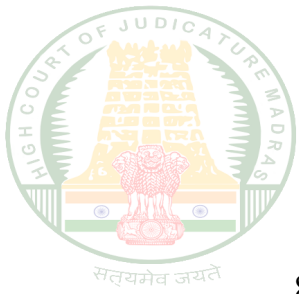
5.Learned Government Advocate appearing for the respondent would submit that she has to verify whether the respondent had recovered 50% of the disputed tax demand from the petitioner in respect of the impugned assessment



period and he would further submit that if the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.

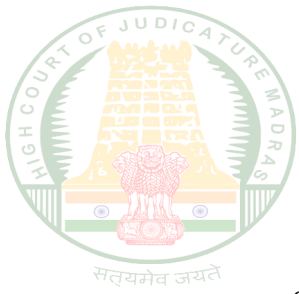
6. Heard the learned counsel appearing for the petitioner as well as the learned Government Advocate appearing for the respondent and perused the materials available on record.

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



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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 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.



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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 remanded back to the 1st respondent for fresh consideration subject to the verification whether 50% of the disputed tax amount has been recovered by the respondent in respect of the impugned assessment period, as stated by the petitioner.

(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.

(iv) Considering the fact that the impugned order itself has been set aside, this Court is of the opinion that the attachment made on the Bank account of the petitioner cannot



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survive any longer and hence, it is lifted. The respondent is directed to instruct the Bank to unfreeze the Bank account of the petitioner immediately upon the production of a copy of this order.

10. 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

rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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