IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.08.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.31674 & 31668 of 2025
and W.M.P.Nos. 35479, 35481, 35482, 35467, 35470 & 35567 of 2025

W.P.No.31674 of 2025:

Whiteleaf Talent Management LLT,
Rep. by its Partner Mr.Mohammed Fahd Khaleel,
No.2/26, Chinna Reddy Street,
Chennai, Tamil Nadu - 600 008. ... Petitioner

Vs.

1.The Deputy State Tax Officer-1,
Egmore Assessment Circle,
No.88, Mayor Ramanathan Salai,
Taluk Office Building, 2nd Floor,
Spur Tank Road, Chetput,
Chennai - 600 031.

2.The Deputy Commissioner (ST), (GST Appeals),
No.1, PAPJM Building (Annex),
Third Floor, Greams Road,
Chennai - 600 006.

3.The Branch Manager,
HDFC Bank Ltd.,
No.115, R.K.Salai,
Chennai.

4.Deputy Commissioner (ST),
North-III Zone, 5th Floor, No.518,
Integrated Commercial Taxes Building,
32, Elephant Gate Road,
Chennai - 600 003. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records in the impugned Order dated 09.10.2024 with the reference ZD331024063284S in the files of the first respondent and quash the same as manifestly arbitrary, void, contrary to the provisions of the GST Act, 2017.

W.P.No.31668 of 2025:

Whiteleaf Talent Management LLT,
Rep. by its Partner Mr.Mohammed Fahd Khaleel,
No.2/26, Chinna Reddy Street,
Chennai, Tamil Nadu - 600 008. ... Petitioner

Vs.

1.The Deputy Commissioner (ST), (GST Appeals),
No.1, PAPJM Building (Annex),
Third Floor, Greams Road,
Chennai - 600 006.

2.The Deputy State Tax Officer-1,
Egmore Assessment Circle,
No.88, Mayor Ramanathan Salai,
Taluk Office Building, 2nd Floor,
Spur Tank Road, Chetput,
Chennai - 600 031.

3.The Branch Manager,
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4.Deputy Commissioner (ST),
North-III Zone, 5th Floor, No.518,
Integrated Commercial Taxes Building,
32, Elephant Gate Road,
Chennai - 600 003. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records in GSTIN NO: 33AACFW9978R1ZZ on the files of the first respondent, quashing the impugned appeal rejection order dated 06.05.2025 with the reference ZD330525034623M for the FY 2022-23, and further direct the First Respondent to entertain the appeal filed by the petitioner vide Form APL-01 dated 07.03.2025.

For Petitioner in both W.P., : M/s.E.Ann Priscilla Swarnakumari

For Respondents in both W.P.s., : Ms.Amirta Poonkodi Dinakaran, Government Advocate (T) R1, 2 & 4

For Respondent 4: Mr.C.Mohan and Ms.Rexy Josphine Mary for M/s.King & Partridge

COMMON ORDER

These writ petitions have been filed challenging the assessment order dated 09.10.2024 and the appeal rejection order dated 06.05.2025, passed by the respondents.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondents 1, 2 & 4 in both writ petitions. By consent of the parties, these two main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in these cases, all notices/communications were uploaded by the first

respondent under the "View Additional Notices and Orders" column 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 assessment order dated 09.10.2024 came to be passed by the first respondent for the financial year 2022-23, without providing any opportunity of personal hearing to the petitioner. Challenging the said assessment order, the petitioner filed an appeal with a delay of 26 days, which was also rejected on the ground of limitation on 06.05.2025. She further submitted that since the assessment order is also under challenge before this Court, she requested this Court to condone the delay in filing the Appeal and direct the Appellate Authority to consider and pass appropriate orders.

4. Further, she would submit that the petitioner has already deposited 10% of the disputed tax amount to the respondents and now, the petitioner is willing to pay 15% of the disputed tax amount. She has also made an endorsement to that effect in the case bundle. Hence, she requests this Court to grant an opportunity to the petitioner to present

their case before the respondents by setting aside the impugned appeal rejection order dated 06.05.2025.

5. On the other hand, the learned Government Advocate appearing for the respondents 1, 2 & 4 would fairly admit that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned assessment order dated 09.10.2024. Therefore, she requested this Court to remit the matter back to the respondents, subject to the payment of 15% of the disputed tax amount by the petitioner.

6. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents 1, 2 & 4 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 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 assessment order dated 09.10.2024 came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notice. Challenging the said assessment order, the petitioner preferred an appeal on 07.03.2025, which was also rejected on the aspect of limitations, since the delay is beyond the condonable period i.e., after 26 days from the date of assessment order.

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.

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 they had already deposited 10% of the disputed tax amount and now, she is willing to pay 15% of the disputed tax amount. In such view of the matter, this Court is inclined to set aside the impugned assessment order dated 09.10.2024. Accordingly, this Court passes the following order:-

i) The impugned assessment order dated 09.10.2024, is set aside and the matter is remanded to the first respondent for fresh consideration, subject to the payment of additional 15% of the disputed tax to the respondents as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

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 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.

(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 survive any longer and hence, it is to be lifted. As a sequel, the concerned respondent is directed to instruct the concerned Bank to release the attachment, and de-freeze the bank account of the petitioner, immediately upon the production of a copy of this order.

With the above directions, the W.P.No.31674 of 2025 is disposed of. As far as W.P.No.31668 of 2025 is concerned, the appeal rejection order dated 06.05.2025 is set aside and the said writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

21.08.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

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KRISHNAN RAMASAMY.J.,

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