



W.P.Nos.31845 & 31840 of 2025

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.31845 & 31840 of 2025
and W.M.P.Nos.35658, 35661, 35654 & 35656 of 2025

Tvl.Raja Timber Plywoods,
Rep. by its Proprietor: A.Sridhar,
No.1E/13, GST Road, Chengalpattu,
Kanchipuram.

... Petitioner in both W.Ps.,

Vs.

The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
Chengalpattu.

... Respondent in W.P.No.31845 of 2025

The State Tax Officer,
Chengalpattu Assessment Circle,
Chengalpattu.

... Respondent in W.P.No.31840 of 2025

Prayer in W.P.No.31845 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of the respondent in GSTIN: 33BCBPS2167L1ZF/2020-21 dated 20.02.2025 uploaded in the portal in Form GST DRC-07 reference number ZD330225195073L, dated 20.02.2025 quash the same and further direct the respondent to pass order



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afresh after affording an opportunity to the petitioner to file their objections with supporting documents.

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Prayer in W.P.No.31840 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of the respondent in GSTIN: 33BCBPS2167L1ZF/2020-21 dated 27.12.2024 uploaded in the portal in Form GST DRC-07 reference number ZD331224246037Q, dated 27.12.2024 quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections with supporting documents.

For Petitioner : Mr.A.Chandrasekaran
in both W.Ps.,

For Respondent : Mr.C.Harsha Raj,
in both W.Ps., Special Government Pleader

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 20.02.2025 & 27.12.2024 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondent in both writ petition. By consent of the



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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 W.P.No.31845 of 2025, at the request of the petitioner, their GST Registration was cancelled with effect from 07.12.2023. This being the case, the respondent uploaded the show cause notice in the GST Common portal, since there was a mismatch between petitioner's GSTR-2A and GSTR-3B returns for the financial year 2018-19. Since the petitioner's registration was cancelled, the petitioner was not aware of the same and failed to file a 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.

4. Further, he would submit that the petitioner is willing to pay 25% of the disputed tax amount to the respondent and he has also made an endorsement to that effect in the case bundle. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before



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the respondent by setting aside the impugned order.

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5. On the other hand, the learned Special Government Pleader appearing for the respondent would submit that the respondent had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, he has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, he requested this Court to remit the matter back to the respondent, subject to the payment of 25% of the disputed tax as agreed by the petitioner.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader 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 aware of the issuance of the said show cause notice issued through the



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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 is willing to pay 25% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 20.02.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 20.02.2025 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent within a period of four weeks from the date of receipt of a copy of this order, as agreed by the petitioner. The



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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 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.

11. With the above directions, the W.P.No.31845 of 2025 is disposed of. No costs. Consequently, the connected miscellaneous



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petitions are also closed.

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In the light of the order passed in W.P.No.31845 of 2025, the impugned order dated 27.12.2024 passed in W.P.No.31840 of 2025 stands quashed and the said writ petition stands allowed. 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

- 1.The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
Chengalpattu.
- 2.The State Tax Officer,
Chengalpattu Assessment Circle,
Chengalpattu.

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KRISHNAN RAMASAMY.J.,

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