IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32054 of 2025
& W.M.P.Nos.35925, 35930 & 35931 of 2025

SIMTECH CNC
Represented by its Proprietor
Mr Perumal Anbu
Shed No. 33, APS Technocrafts,
SIDCO Industrial Estate,
Chennai 600 044

... Petitioner

Vs.

1. The Deputy State Tax Officer Formerly
Known as Deputy Commercial Tax Officer
Thirumudivakkam Assessment Circle,
Room No.124, 1st Floor,
Mylappore Taluk Office, Greenways Road,
R.A Puram, Chennai-600 028

2. The Deputy Commissioner
ST CHENGALPATTU ZONE
No.26, Abirami Complex,
Mahalakshmi Nagar, Thimmavaram,
Chengalpattu 603 101.

3. The Bank Manager
Canara Bank
Sme Thirumudivakkam Branch
No.184/2 SIDCO Industrial Estate,

Chennai 600 044.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records in Reference Number-ZD 330 225 213 980P/2020-21 dated 21.02.2025 on the file of the 1st respondent and quash the same as contrary to law, consequently direct the 2nd Respondent to Defreeze the bank account bearing GSTIN- 33ABXFS1634E1Z2/2020-21/ dated 20.06.2025 of the Petitioner

For Petitioner : Mr.S.Kabil Dev

For Respondent : Ms.P.Selvi, GA, for R1 & R2

ORDER

This writ petition has been filed challenging the impugned order dated 21.02.2025 passed by the respondent.

2. Ms.P.Selvi, learned Government Advocate, takes notice on behalf of the respondents 1 & 2. 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 under the "View Additional Notice 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 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 had already deposited the entire disputed tax amount, to the respondent. 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 respondent had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, she has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the

passing of impugned order. Therefore, she requested this Court to remit the matter back to the respondent.

6. Heard the learned counsel for the petitioner and and the learned Government Advocate 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 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.

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 deposited the entire disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 21.02.2025 passed by the 1st respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 21.02.2025 is set aside and the matter is remanded to the 1st respondent for fresh consideration.

(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 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 survive any longer and hence, it is to be lifted. As a sequel, the 3rd respondent is directed 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, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

28.08.2025

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

To

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