



W.P.Nos.32331 & 32340 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 28.08.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.32331 & 32340 of 2025
& W.M.P.Nos.36281, 36269, 36271 & 36280 of 2025

M A K Hotels And Resorts Private Limited
Represented by its Unit Finance Controller
Mr.Saguturu Vamsi Kumar
1, Fortune Select Grand, Sai Srivari Nagar,
Part I, Singaperumal Koil,
Kancheepuram TamilNadu -603204

... Petitioner in both petitions

Vs.

1. Assistant Commissioner
Chengalpattu Assessment Circle,
No.16A First Floor, First Main Road,
Anna Nagar, Chengalpattu-603 001

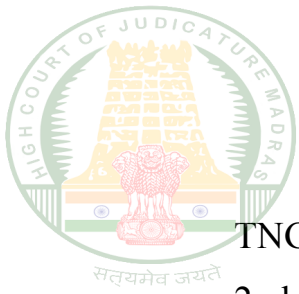
2. Deputy Commissioner (CT) (GST Appeal)
Chennai II CT Main Building,
2nd Floor Chennai

... Respondents in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records on the file of the 2nd Respondent of Order
in Reference No. ZD330425167102S passed under Section 107 of the



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TNGST Act, 2017 dated 23.04.2025 for the FY 2018-19 passed by the 2nd Respondent and quash the same as illegal and not in accordance with law and consequently direct the 2nd Respondent to adjudicate the appeal filed by the Petitioner for the FY 2018-19 in accordance with law

calling for the records on the file of the Respondent in Order in Reference No. ZD3304242489836 passed under Section 73 of the TNGST Act, 2017 for the Financial Year 2018-19 dated 29.04.2024 passed by the Respondent and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law

For Petitioner
in both petitions : Mr.S.Gautam Venkata Narayanan

For Respondent
in both petitions : Ms.Amirta Poonkodi Dinakaran, GA

COMMON ORDER

These writ petitions have been filed challenging the impugned assessment order dated 29.04.2024 and the impugned rejection order dated 23.04.2025 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate,



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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 under the “View Additional Notices & 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. Aggrieved over the said order, an appeal was preferred by the petitioner, however, the same was rejected by the respondent vide order dated 23.04.2025 on the aspect of limitation. Therefore, this petition has been filed.

4. Further, he would submit that the petitioner has already paid 10% of the disputed tax amount at the time of filing the appeal and now, he is willing to pay additional 15% of the disputed tax amount, to the respondent. In this regard, he had also made an endorsement in the case bundle. Hence, he requests this Court to grant an opportunity to the



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petitioner to present their case before the respondent by setting aside the impugned order.

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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, subject to the payment of 15% of the disputed tax amount as agreed by the petitioner.

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



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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 has already paid 10% of the disputed tax amount and now he is willing to pay additional 15% of the disputed tax amount to the respondent and with regard to the same, he had also made an endorsement in the case bundle. In such view of the matter, this Court is inclined to quash the rejection order dated 23.04.2025 & set aside the impugned order dated 29.04.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned rejection order dated 23.04.2025 is quashed.



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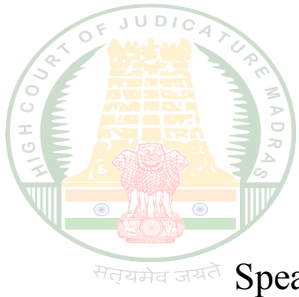
(ii) The impugned assessment order dated 29.04.2024 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 15% of the disputed tax amount to the respondent within a period of four weeks from the date of receipt of a copy of this order. 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.

11. With the above directions, these writ petitions are 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

nsa

To

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