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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.32849 & 32852 of 2025
& W.M.P.Nos.36791, 36794, 36796 & 36797 of 2025

Angad R Chauhan
S/o. Ramkisun Chauhan,
Gamhipur Post Sihari Bazar Tehhata,
Kushinagar, Uttar Pradesh -274301
... Petitioner in W.P.No.32849 of 2025

Om Civil Contractors,
Rep by its Partner, Angad R Chauhan
Plot No.3A, Sri Sarveshwari Nagar,
Ambika Nagar Main Road, Urapakkam,
Kanchipuram District 603210
... Petitioner in W.P.No.32852 of 2025

Vs.

1. Deputy Commissioner (st)
No.26, Abhirami Complex,
Kanchipuram High Road,
Thimmavaram, Chengalpattu -603 101

2. Branch Manager Jhanga
Branch Union Bank Of India
Bazar Post Jhanga Hata
... Respondents in W.P.No.32849 of 2025

The Deputy Commissioner Tax Officer (ST),

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Maraimalainagar Assessment Circle,
Commercial Taxes Building, 1st Floor,
Collecterate Campus, Kancheepuram 631 501
... Respondents in W.P.No.32852 of 2025

Common Prayer:

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

Writ of Mandamus, directing the 1st respondnet to withdraw the recovery notice GSTIN 33AAFF08971K1ZR/2019/20 dated 04.07.2025 issued as well as to return the petitioner the amount already recovered through the 2nd respondent the amount issued

Writ of Certiorarified Mandamus, to call for the records comprised in impugned Order Reference No. ZD3308242246890 dated 24/08/2024 on the file of the 1st Respondent and quash the same with direction to the respondent to pass fresh orders in accordance with law

For Petitioner	:	Mr.P.Purushotham in both petitions
For Respondent	:	Mr.V.Prasanth Kiran, GA for R1 in WP.No.32849 of 2025 Mr.T.N.C.Kaushik, AGP in WP.No.32852 of 2025

ORDER

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These writ petitions have been filed challenging the impugned order dated 24.08.2024 and the consequential recovery notice dated 04.07.2025.

2. Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the 1st respondent in W.P.No.32849 of 2025 and Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of the respondent in W.P.No.32852 of 2025. 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 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.

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4. Further, he would submit that the respondent has already recovered nearly 90% of the tax amount from the petitioner. 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 & the learned Additional Government Pleader appearing for the respondents would submit that the respondent had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, they had fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, they requested this Court to remit the matter back to the respondent, subject to the payment of 25% of the disputed tax amount as agreed by the petitioner.

6. Heard the learned counsel for the petitioner and and the learned Government Advocate & Additional Government Pleader for the

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respondents 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*

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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 respondent has already recovered 90% of the disputed tax amount from the petitioner. In such view of the matter, this Court is inclined to set aside the impugned order dated 24.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

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(i) The impugned order dated 24.08.2024 is set aside and the matter is remanded to the 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 recovery notice dated 04.07.2025 cannot survive any longer and hence, the same stands quashed.

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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HIGH COURT OF JUDICATURE MADRAS
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28.08.2025

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

To

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No.26, Abhirami Complex,
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