IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.11.2025

CORAM:

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
AND
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A.No. 3600 of 2025
and
C.M.P.No.29671 of 2025

S.K.Enterprises,
Rep. By its Proprietor, Tr.S.Kangaraj,
No.112, 100 Feet Road, Vadapalani,
Chennai – 600 026. ...Appellant

Vs.

Assistant Commissioner (ST),
Vadapalani Assessment Circle,
No.1, Ground Floor,
PAPJM Annex Building,
Greams Road,
Chennai – 600 006. ...Respondent

PRAYER: The Writ Appeal filed under Clause 15 of the Letters Patent praying to set aside the order passed in W.P.No.23804 of 2025 dated 03.07.2025.

For Appellant : Mr.J.Adithya Reddy
for Mr.Manoharan S Sundaram

For Respondent : Mr.T.N.C.Kaushik,
Addl. Govt. Pleader (Taxes)

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J U D G M E N T

(Judgment of the Court was delivered by MOHAMMED SHAFFIQ, J.)

The present Writ Appeal is filed against the orders of the learned Judge in W.P.No.23804 of 2025, whereby, Writ Petition filed challenging the order of assessment dated 23.10.2024 was rejected on the premise that the petitioner had been afforded adequate opportunity.

2. Petitioner is a works contractor and registered under the GST Act. Petitioner is allotted to State jurisdiction and is taxable under the Vadapalani Assessment Circle for the purpose of assessment under the GST Act. The petitioner's registration is stated to have been cancelled by the respondent with effect from 31.07.2018. It is submitted that a show cause notice dated 13.09.2024 came to be issued and three reminders dated 28.09.2024, 10.10.2024 and 18.10.2024 were issued. It is the case of the appellant that all these notice and reminders were uploaded under the head “View Additional Notices and Orders” tab in the GST common portal. It is the case of the appellant that notices were never meant to be uploaded in the tab “View Additional Notices and Orders”, therefore would submit that the proceedings suffers from procedural infirmity, which is fatal.

3. As a matter of fact, the respondent also sent notices to the appellant through RPAD. However, it is the case of the appellant that, the appellant as a Proprietory concern has not received notices and RPAD was only received by the appellant's father, which may not constitute as a valid service of said notices. The same was disputed by the learned counsel for the respondent.

4. However, the learned counsel for the appellant would then place reliance on one of the orders of this Court, wherein under similar circumstance, the Writ Petitions have been entertained by way of consent orders subject to payment of 50% of taxes. Learned counsel for the appellant would readily agree to pay 50% of taxes within a period of four weeks, not objected to by the learned counsel for respondent.

5. In view thereof, order of learned Judge dated 03.07.2025 in W.P. No.23804 of 2025 is set aside and the writ appeal is allowed on the following terms:

a) The petitioner shall deposit 50% of the disputed taxes as agreed to by both the learned counsel for the petitioner and the respondent, within a period of four weeks from the date of uploading of web copy without waiting for the receipt of the certified copy.

b) If any amount has been recovered or paid out of the disputed taxes, including by way of pre~deposit in appeal, the same would be reduced/adjusted, from/towards the 50% of disputed taxes directed to be paid.

The assessing authority shall then intimate the balance amount out of 50 % of disputed taxes to be paid, if any, within a period of one week from the date of uploading of web copy without waiting for the receipt of the certified copy. The petitioner shall deposit such remaining sum within a period of three weeks from such intimation.

c) Failure to comply with the above condition viz., payment of 50% of disputed taxes within the stipulated period i.e., four weeks from the date of uploading of web copy of this order, shall result in restoration of the impugned order.

d) If there is any recovery by way of attachment of Bank account or garnishee proceedings, the same shall be lifted /withdrawn on complying with the above condition viz., payment of 50 % of the disputed taxes.

e) On complying with the above condition, the impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of four (4) weeks from the date of compliance of the conditions relating to deposit in Clause (a) and (b) supra, along with supporting documents/material. If any such objections are filed, the same shall be considered by the respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. It is made clear that if the above conditions viz., payment of 50% of disputed taxes is not complied or objections are not filed within the stipulated time as stated above the impugned order of assessment shall stand restored.

6. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

(S.M.S., J.) **(M.S.Q., J.)**
26.11.2025

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

To

Assistant Commissioner (ST),
Vadapalani Assessment Circle,
No.1, Ground Floor,
PAPJM Annex Building,
Greams Road,
Chennai – 600 006.

S.M.SUBRAMANIAM, J.
and
MOHAMMED SHAFFIQ, J.

dsa

W.A.No. 3600 of 2025

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