



W.P.No.20594 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 11.06.2025

CORAM

**THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY**

W.P.No.20594 of 2025

and

W.M.P.Nos.23209, 23211 & 23212 of 2025

M/s. Pioneer Products (33APIPM5896B1ZR),  
Rep. by its Proprietor P.Manoharan,  
7, Annamalai Industrial Park,  
Kallapatti, Coimbatore - 641 048.

... Petitioner

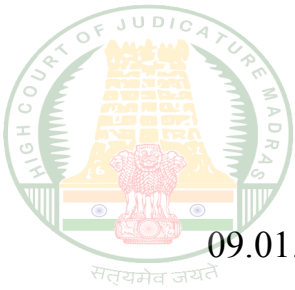
Vs.

1. The State Tax Officer (FAC),  
Avarampalayam Assessment Circle,  
Commercial Taxes Building, First Floor,  
Dr.Balasundaram Road,  
Coimbatore - 641 018.

2. The Branch Manager,  
South Indian Bank,  
155, Trichy Road, Gandhinagar,  
Pallapalayam, Ondipudur Post,  
Coimbatore - 641 016.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India,  
to issue a Writ of Certiorari, calling for the impugned order passed by the  
first respondent vide GSTIN 33APIPM5896B1ZR/2020-21 dated



W.P.No.20594 of 2025

09.01.2025 which was uploaded in "Additional Notices and Orders" in the GST Portal and quash the same.

For Petitioner : Mr.J.Madhusuthanan

For Respondents : Mrs.P.Selvi  
Government Advocate

### **ORDER**

Heard Mr.J.Madhusuthanan, learned counsel appearing for the petitioner and Mrs.P.Selvi, learned Government Advocate who takes notice on behalf of the respondents.

2. By consent of both the parties, this Writ Petition is taken up for final disposal at the stage of admission itself.

3. The challenge is made against the impugned assessment order dated 09.01.2025 passed by the first respondent.

4. The learned counsel for the petitioner would submit that, in the present case, DRC 01 and personal hearing notices were issued to the



W.P.No.20594 of 2025

petitioner and the same were uploaded in the column of "Additional

Notices and Orders" in GST Portal. Due to non-uploading of the Notices

and Orders in the regular "Notices and Orders" tab in the portal, the

petitioner was not aware of the same, hence, the petitioner did not file his

reply and appear for personal hearing, however, without hearing him, the

impugned order came to be passed. Hence, the learned counsel would

submit that, the impugned order suffers from violation of principles of

natural justice, hence, it is liable to be set aside.

5. Further, the learned counsel would submit that, the petitioner is ready and willing to deposit 25% of the disputed tax, in the event, this Court set aside the impugned order and remand the matter back to the Authority for fresh consideration. Hence, he prays for appropriate orders.

6. The Learned Government Advocate appearing for the respondents would submit that, in the present case, the impugned notices and orders were duly uploaded in the e-portal, but the petitioner did not appear before the respondent on two personal hearings. However, the Learned Government Advocate would fairly submit that, since the



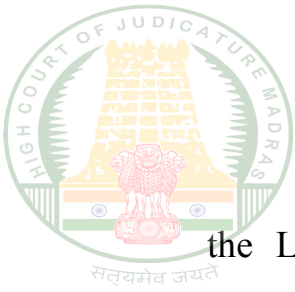
W.P.No.20594 of 2025

petitioner has voluntarily come forward to deposit 25% of the disputed tax, the prayer sought for by the petitioner may be considered.

7. I have given due consideration to the submissions made on either side and perused the materials available on record.

8. In the present case, DRC 01 was issued on 26.11.2024 and two personal hearing notices were issued on 19.12.2024 and 03.01.2025 respectively. All the notices were uploaded only in the e-portal and none of the notices were served through RPAD.

9. This Court is of the considered opinion that, when an *exparte* order was passed, the respondent should have sent atleast one reminder notice through RPAD or by way of any other mode as specified under Section 169 of the Act. So that, the petitioner can able to file his reply or participate in the proceedings. In the present case, no notice was served by the respondent through RPAD and all the notices were uploaded only in the e-portal. However, since the petitioner, themselves, have voluntarily come forward to deposit 25% of the disputed tax, to which,



W.P.No.20594 of 2025

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the Learned Government Advocate is also agreeable, this Court is inclined to pass/issue the following orders/directions:-

i) The impugned order dated 09.01.2025 passed by the 1<sup>st</sup> respondent is set aside.

ii) Consequently, the matter is remanded to the 1<sup>st</sup> respondent for fresh consideration.

iii) The petitioner is granted liberty to deposit 25% of the disputed tax, which the petitioner themselves have voluntarily come forward to make such payment, within a period of three weeks from the date of receipt of a copy of this order.

iv) Upon making of such deposit, the petitioner shall file a reply along with supportive documents within a period of two weeks, and

v) Thereupon, the respondent shall consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing



W.P.No.20594 of 2025

to the petitioner and then, to decide the matter in accordance with law.

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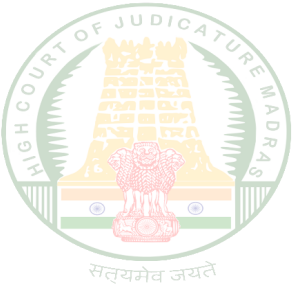
10. In the result, this Writ Petition is allowed on the aforesaid terms. Consequently, connected miscellaneous petitions are closed. No costs.

11.06.2025

raja  
Index : yes/no  
Internet : yes/no  
Speaking Order / Non-Speaking Order

To

The Assistant Commissioner,  
Anna Salai Assessment Circle,  
E.V.R. Periyar Maligai,  
No.690, Anna Salai, Nandanam,  
Chennai - 600 035.



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W.P.No.20594 of 2025



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W.P.No.20594 of 2025

**KRISHNAN RAMASAMY, J.**

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W.P.No.20594 of 2025

**SAG**||blog

11.06.2025