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IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 08-05-2025**

CORAM

**THE HONOURABLE MRS JUSTICE N. MALA****WP No. 16787 of 2025 and  
W.M.P.Nos.19028 and 19029 of 2025**

Tvl. Sri Mathuru Eswarar Traders  
Represented By Its Proprietor, Mr. R.  
Mahalingam, S/o Rmk, Ramaraj,  
No.3/61, Poolankinar, Thiruppur - 642  
122.

Petitioner(s)

Vs

The Deputy State Tax Officer - I  
Udumalpet South Assessment Circle  
Thiruppur.No.3/61 Ragalpavi  
Poolankinar Thiruppur

Respondent(s)

**PRAYER**

calling for the impugned assessment order on the file of the 1st respondent vide GSTIN 33AXTPR3473R2Z7/2023-2024 dated 30.12.2024 for the assessment year 2023-2024 and quash the same as illegal and devoid of merits and direct the respondents to redo the assessment proceedings by providing an opportunity of personal hearing for the year 2023-2024 and further direct the 3rd respondent to defreeze the bank account (A/C No. 7192870315) INDIAN BANK.



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For Petitioner(s): V. Parthiban  
T. Yazhlini  
P. Hemanthraj  
S. Kumaraganeshan

For Respondent: V. Prasanth Kumar, GA

**ORDER**

This writ petition has been filed in the nature of a Certiorarified Mandamus, seeking to call for the impugned assessment order on the file of the 1st respondent vide GSTIN 33AXTPR3473R2Z7/2023-2024 dated 30.12.2024 for the assessment year 2023-2024 and quash the same as illegal and devoid of merits and direct the respondents to redo the assessment proceedings by providing an opportunity of personal hearing for the year 2023-2024 and further direct the 3rd respondent to defreeze the bank account (A/C No. 7192870315) INDIAN BANK.

2. The petitioner is a Commission Agency, doing cotton ginning business and it is a registered Taxpayer under the GST Law with GSTIN No.33ASYPR3473R2Z7. The petitioner is regularly complying with the GST regulations and filing monthly returns. While so, the petitioner was served with



a show cause notice dated 16.09.2024 alleging that input tax credit has been availed from non-existent dealer who is not doing any business from the place

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for which registration was obtained and directed the petitioner to pay tax of Rs.9,67,531.46 including penalty and interest. According to the petitioner, since it was uploaded in the GST Portal, the same went unnoticed by the petitioner and hence, it could not file its reply. Thereafter, the 1<sup>st</sup> respondent passed the impugned order dated 30.12.2024, confirming the tax demanded in the show cause notice.

3. According to the petitioner, the impugned order was passed without even issuing a show cause notice on him by merely uploading the same in the respondents' GST portal. According to the petitioner, the levy of interest and penalty severely disrupted his business operations and therefore, the petitioner, left with no other alternative, filed the above writ petition.

4. It is submitted by the learned counsel for the petitioner that the petitioner is ready and willing to deposit 25% of the disputed tax, in the event,



this Court deems it fit to set aside the impugned order and remand it to the Authority for fresh consideration. He would further submit that there is bank attachment and the same may be lifted, subject to the payment of 25% of the disputed tax. Hence, he prayed for appropriate directions.

5. The learned Government Advocate (T) for the first respondent fairly submitted that since the petitioner had voluntarily come forward to deposit 25% of the disputed tax, the prayer sought for by the petitioner may be considered.

6. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, it is evident that the impugned show cause notice was uploaded on the GST Portal Tab. According to the petitioner, the petitioner was not aware of the issuance of the show cause notice issued through the GST Portal and the original of the said show cause notice was not furnished to him. In such circumstances, this Court is of the view that the impugned assessment order passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the



show cause notices is illegal and unsustainable.

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7. Assuming that sending notices by uploading in the portal is sufficient service, when the Officer who was sending the repeated reminders, received no response from the petitioner, he ought to have applied his/her mind and explored diligently the possibility of sending notices by other modes prescribed in Section 169 of the GST Act. Mere uploading notice repeatedly without ensuring their receipt by the petitioner cannot be considered as effective service. Such mechanical compliance does not serve any useful purpose and the same will only lead to multiplicity of litigations, wasting not only the time of the Officer concerned, but also the precious time of the Appellate Authority / Tribunal and this Court as well. Thus, when there was no response from the tax payer to the notice uploaded in the portal, the Officer should have sent the notice through RPAD, which would have served the purpose.

8. Therefore, I find that there was a failure of effective opportunity to the petitioner to reply to the show cause notice. Hence, I am inclined to set-aside



the impugned order with the following directions:-

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- i) The impugned order passed by the first respondent dated 30.12.2024 is set aside.
- ii) Consequently, the matter is remanded to the first respondent for fresh consideration.
- iii) The petitioner is directed to deposit 25% of the disputed tax, which the petitioner has voluntarily come forward to make, within a period of two weeks from the date of receipt of a copy of this order.
- iv) Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of two weeks.
- v) Thereupon, the first respondent is directed to consider the reply and issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and decide the matter in accordance with law.
- vi) Upon production of proof with regard to the payment of 25% of the disputed tax made by the petitioner, the first respondent-Department is directed to issue appropriate direction on the petitioner's



banker towards de-freezing of the petitioner's bank account forthwith.

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9. With the above observations and directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

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Suk/dn

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

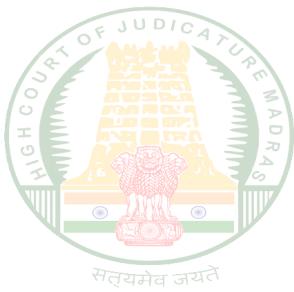
Neutral Citation: Yes/No

To

1. The Deputy State Tax Officer - I  
Udumalpet South Assessment Circle  
Thiruppur. No. 3/61 Ragalpavi  
Poolankinar Thiruppur

2. The Deputy State Tax Officer- II  
Udumalpet South Assessment Circle  
Thiruppur.

3. The Bank Manager  
Indian Bank, Udumalpet Branch.



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**N.MALA J.**

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