



WEB COPY



W.P.No.16933 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-05-2025

CORAM

THE HONOURABLE MRS JUSTICE N. MALA

WP NO. 16933 of 2025

AND

WMP NOs. 19231 & 19232 OF 2025

Tvl.JRS Documents Service,
rep. By its Proprietor Mrs.Sagunthala Ramasamy

Petitioner(s)

Vs

Deputy Commercial Tax Officer,
MMDA Colony, Central-I,
Chennai Central

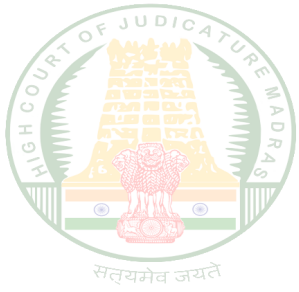
Respondent(s)

For Petitioner(s):

Mr.S.Kingston Jerold

For Respondent(s):V.Prasanth Kiran, GA

Prayer: Writ Petition is filed under Article 226 of the Constitution, for the issuance of a Writ of Certiorari, to call for the records in connection with the order passed by the respondent in GSTIN/ID: 33HYIPS1940C1ZH in Reference No.ZD330824124933C dated 14.08.2024 and quash the same.



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ORDER

WEB COPY This Writ Petition has been filed, seeking for the issuance of a Writ of Certiorari, to call for the records in connection with the order passed by the respondent in GSTIN/ID: 33HYIPS1940C1ZH in Reference No.ZD330824124933C dated 14.08.2024 and quash the same.

2. The petitioner firm is conducting Documents Scanning business and is registered under TNGST/CGST Act, 2017. According to the petitioner, a show cause notice under Section 73 of GST Act was issued for the financial Assessment Year 2019-210, alleging that the petitioner did not file correct tax returns. Thereafter, the respondent passed the impugned final order dated 14.08.2024, being a total sum of Rs.56,58,014/-, including penalty and interest on the ground that the petitioner neither paid tax dues nor filed its reply. According to the petitioner, the impugned order was passed without even issuing a show cause notice to him by merely uploading the same in the first respondent's 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.



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WEB COPY 3. Heard Mr.S.Kingston Jerold, learned counsel for the petitioner and Mr.V.Prashanth Kiran, learned Government Advocate (T), who takes notice on behalf of the respondents.

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

5. 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 considers it fit to set aside the impugned order and remand it to the Authority for fresh consideration. Hence, he prayed for appropriate directions.

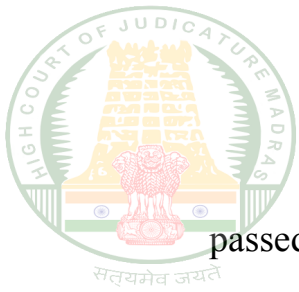
6. The learned Government Advocate (T) for the first respondent fairly submitted that since the petitioner had voluntarily come forward to deposit 25% of the disputed tax, the prayer sought for by the petitioner may be considered.



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7. 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 show cause notice uploaded in the GST Portal went unnoticed by him. In the absence of service of the original show cause notice, the petitioner was not able to reply to the same. 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 the 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. Under the circumstances, this Court is of the view that the impugned assessment order



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passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notices is illegal and unsustainable.

8. Hence, I am inclined to set aside the impugned order with the following directions:-

i) The impugned order passed by the first respondent dated 14.08.2024 is set aside.

ii) Consequently, the matter is remanded to the respondent for fresh consideration.

iii) The petitioner is directed to deposit 25% of the disputed tax, which the petitioner voluntarily accepts to pay, 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 respondent is directed to consider the reply and issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.



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

08.05.2025

Index : Yes/No
Speaking order: Yes/No
dn/suk



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To
Deputy Commercial Tax Officer,
MMDA Colony, Central-I,
Chennai Central



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N.MALA, J

dn/suk

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