



W.P.No.1114 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.04.2025

CORAM

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

**W.P.Nos.1114, 2720, 2723, 2819, 2832, 3084, 3097,  
3119, 3288, 3487, 3493, 3498, 3501, 3510, 3593, 3595,  
3598, 3623, 3671, 3777, 3782, 3923, 3926, 3929, 3945,  
4015, 4032, 4056, 4104, 4296, 4403, 4430, 4459, 4463,  
4576, 4707, 4711, 4840, 4848, 4854, 5038, 5055, 5437,  
5561, 5633, 5687, 5806, 6000 & 6033 of 2025**

**&**

**W.M.P.Nos.4353, 1357, 3064, 3063, 3062, 3065, 3136,  
3130, 3399, 3397, 3645, 3647, 3879, 3878, 3875, 3873,  
3872, 3870, 3863, 3862, 3890, 3889, 3979, 3980, 3982,  
3986, 4015, 4018, 4058, 4200, 4198, 4196, 4195, 4349,  
4347, 4354, 4352, 4360, 4359, 4380, 4381, 4561, 4560,  
4609, 4606, 4806, 4805, 4913, 4912, 4944, 4943, 4964,  
4963, 4966, 4965, 5096, 5094, 5093, 5227, 5226, 5230,  
5229, 5362, 5361, 5372, 5370, 5381, 5378, 5990, 5989,  
6143, 6142, 6223, 6222, 6271, 6272, 6606, 6631, 3375,  
3372, 4531, 4525, 3439, 3442, 4502, 4500, 5592, 5608,  
6393 & 6391 of 2025**

W.P.No.1114 of 2025:

M/s.Axiom Gen Nxt India Private Limited,  
Rep by its Director, Mr.A.Arunkumar,  
Old No.75/1, New No.199, Habibullah Road,  
T.Nagar, Chennai 600 017

... Petitioner

**Vs.**

1/99



W.P.No.1114 of 2025

WEB COI Commercial State Tax Officer,  
T.Nagar Assessment Circle,  
Station 46, Greenways Road,  
R.A.Puram, Chennai 28

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned order passed vide Ref.No.ZD330724093205F dated 08.07.2024 demanding a sum of Rs.24,59,347.22/- towards tax, interest and penalty and quash the same.

For Petitioner : Mr.R.Mansoor Ilahi

For Respondent : Mr.P.S.Raman, Sr.Adv.,  
Assisted by Mr.U.Baranidharan,  
Special Government Pleader,  
Mr.C.Harsha Raj, Spl.G.P.,  
Mr.V.Prashanth Kiran, GA,  
Ms.Amirta Poonkodi Dinakaran, GA  
for R1

Mr.AR.L.Sundaresan,  
Addl. Solicitor General,  
Assisted by Mr.A.P.Srinivas,  
Sr. St. counsel for R2 & R3



W.P.No.1114 of 2025

W.P.No.2720 of 2025:

WEB COI

Eşarams Bio Tech  
Represented By Its Authorised Signatory  
Mr.N P Shanmugam No.1/6, Nandhavana  
Thottam, Puduchatram Post, Namakkal-  
637018

... Petitioner

**Vs.**

1. State Tax Officer (intelligence), Group-2  
Office Of The Joint Commissioner  
(st),Intelligence,Salem,Commercial Taxes  
Building,Hasthampatti,Salem 636007

2. State Tax Officer,namakkal (rural)(c)  
Namakkal Rural, Integrated Commercial Taxes Building, Opposite To  
Bsnl, Mohanur Road, Namakkal 637001

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the Impugned Order dated 06.06.2024 bearing reference 33AADFE5585B1ZQ/2019-20, as modified by Order bearing reference number 33AADFE5585B1ZQ/2019-20 dated 18.10.2024 issued by the 1st Respondent and quash the same

For Petitioner : Mr.Vaidya Shakar D.

For Respondent : Mr.U.Baranidharan,  
Special Government Pleader



W.P.No.1114 of 2025

W.P.No.2723 of 2025:

WEB COPY

Esarams Bio Tech  
Represented By Its Authorised Signatory  
Mr.N P Shanmugam No.1/6, Nandhavana  
Thottam, Puduchatram Post, Namakkal-  
637018

... Petitioner

**Vs.**

State Tax Officer (intelligence), Group-2  
Office Of The Joint Commissioner  
(st),Intelligence,Salem,Commercial Taxes  
Building,Hasthampatti,Salem 636007

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the Impugned Order dated 06.06.2024 bearing reference 33AADFE5585BIZQ/2018-19 issued by the Respondent and quash the same

For Petitioner : Mr.Vaidya Shakar D.

For Respondent : Mr.U.Baranidharan,  
Special Government Pleader



W.P.No.1114 of 2025

W.P.Nos.2819 & 2832 of 2025:

WEB COPY

Tvl Asian Industrial Valves and Instruments  
Rep by its partner/Authorised signatory,  
Mr.Soundara Rajan, A18/1,Industrial Area,  
Mogappair East, Chennai-600 037

... Petitioner

**Vs.**

The Assistant Commissioner(st)  
J.J.Nagar Assessment Circle, Chennai Central -ii

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in descriptive order and summary order in Form GST-DRC 07, both under Reference No.ZD330824281670A dated 29.08.2024 & Reference No.ZD330424145745E both dated 18.04.2024 and quash the same

For Petitioner : Ms.D.Vishalee for Mr.C.Bosco

For Respondent : Mr.V.Prashanth Kiran,  
Government Advocate



W.P.No.1114 of 2025

W.P.No.3084 of 2025:

WEB COPY

Vijayalakshmi Enterprises  
Represented by its Proprietor, Dillibabu,  
No.33, Vinayagar Koil Street, Kadigai Via  
Mittanamalli I.A.F.Post, Chennai 600 55

... Petitioner

**Vs.**

1. The Deputy Commissioner (CT)  
o/o the Deputy commissioner (ST) GST Appeal  
Chennai 1, Room No 210, 2nd Floor, C.T. Annexe  
Building, No 1 Greams Road Chennai 600 006

2. The Assistant Commissioner (ST)  
AVADI Assessment Circle, Chennai North Division  
Integrated Commercial Taxes Building No.32,  
Elephant Gate Bridge Road, Vepery, Chennai

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, Calling for the 2nd respondent demand order made in No. ZD331223141921T dated 19.12.2023 and quash the same and consequently direct the respondent to given an opportunity of personal hearing

For Petitioner : Mr.P.Suresh Babu

For Respondent : Ms.Amirta Poonkodi Dinakaran,  
Government Advocate



W.P.No.1114 of 2025

W.P.No.3097 of 2025:

WEB COPY

Tyl.Nambi India Engineering  
Rep by its Proprietor Devi Chandran  
16A,Venkateshwara Nagar, 4th Cross  
Street,Thirumullaivoyal, Tiruvallur- 600062

... Petitioner

**Vs.**

The State Tax Officer (ST)  
Thirumullaivoyal Assessment circle, Station  
Door No. 32, Room No. 114, 1st Floor,  
Tiruvallur Division, Integrated Commercial  
Taxes offices Building Elephant Gate Bridge  
Road, Vepey, Chennai- 600 003.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records relating an impugned order under section 73 of the GST Act dated 02.08.2024 vide Reference No. ZD330824035986Z in Form GST DRC 07 bearing GSTIN. 33BERPC4353J1ZF pertaining to FY.2019-20 issued by the respondent as arbitrary and illegal and quash the same and further direct the respondent to redo the adjudication in accordance with law after granting opportunity of personal hearing to the petitioner

For Petitioner : Ms.B.Mitra

For Respondent : Mr.U.Baranidharan,  
Special Government Pleader

7/99



W.P.No.1114 of 2025

W.P.No.3119 of 2025:

WEB COPY

Ideal Textiles

Rep by its Proprietor Mr.Prakash, No.17/99-  
B6 sarathambal nagar karumathampatti sulur  
TK Tamilnadu-641659

... Petitioner

**Vs.**

Assistant Commissioner (st)  
Karumathampatti Assessment Circle,  
Dr.Balasundaram Road, Att Colony,  
Gopalapuram, Pappanaickenpalayam,  
Coimbatore

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records of the respondent proceedings in GSTIN33BDPPPS049HIZ8 dated 29.12.2023 and quash the same being illegal, invalid and violated the principles of natural justice

For Petitioner : Mr.D.Vivekanandan,  
for Ms.A.Anuradha

For Respondent : Mr.T.N.C.Kaushik,  
Additional Government Pleader





W.P.No.1114 of 2025

W.P.No.3288 of 2025:

WEB COPY

MPM Enterprises

A proprietorship firm, Rep by its Proprietor  
Mr.Peermohideen Zakheer, No.19/45, Nehru  
Market, Sydenhams Road, Periyamet,  
Chennai-600 003

... Petitioner

**Vs.**

Deputy State Tax Offier  
Moore Market Assessment Circle, No.32,  
Integrated Commercial Taxes Office  
Complex, Elephant Gate Bridge Road,(off  
Wall Tax Road), Vepery, Chennai-600 003

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India  
praying to issue a Writ of Certiorari, to call for the records pertaining to  
the impugned order passed vide reference No.ZD331223110929K dated  
14.12.2023 and quash the same

For Petitioner : Mr.F.John Joseph

For Respondent : Ms.Amirta Poonkodi Dinakaran,  
Government Advocate



W.P.No.1114 of 2025

W.P.Nos.3487, 3493, 3498 & 3501 of 2025:

WEB COI

Sri Annamalai Traders  
Rep by its Proprietor Saravanan Kayalvizhi,  
14, 17th East Cross Road, Gandhinagar,  
Katpadi, Vellore, Tamil Nadu,632006

... Petitioner

**Vs.**

Deputy State Tax Officer 2  
Gudiyatham East Assessment Circle No. 127,  
Gandhi Road, nadupet, Gudiyatham- 632 602.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the Respondent in the Impugned Order bearing Ref ZD331223222933Q dated 27.12.2023, Ref ZD330424244530T dated 30.04.2024, Ref ZD330524292671B dated 29.05.2024 & Ref ZD331223254470U dated 29.12.2023 respectively issued by the Respondent under Section 74 of the TNGST Act and quash the same and direct the Respondents to provide an opportunity to be heard and decide in accordance with law

For Petitioner : Mr.Senguttuvan K.

For Respondent : Mr.V.Prashanth Kiran,  
Government Advocate

10/99



W.P.No.1114 of 2025

W.P.No.3510 of 2025:

WEB COI

Chota Dhobi Laundry Solutions Private  
Limited  
Rep by its Manager R.Suganya, V-8, Lotus  
Colony, Nandanam, Chennai-600 035

... Petitioner

**Vs.**

Deputy State Tax Officer-ii  
Nandanam Assessment Circle, No.46,  
Greenways Road, Mylapore Taluk Office  
Building, 2nd Floor, Chennai-600 028

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the assessment proceedings in GSTIN 33AAGCC5271Q1Z9 dated 16.08.2024 for the year 2019-20 and to quash this impugned order passed by the respondent and direct the respondent to pass fresh orders in this case as per the amended provisions of Section 16(5) of CGST Act as decided by the Madras High Court in the batch case in W.P. 25081 and Others dated 17.10.2024

For Petitioner : Mr.C.Baktha Sironmani

For Respondent : Mr.C.Harsha Raj,  
Special Government Pleader



W.P.No.1114 of 2025

W.P.No.3593 of 2025:

WEB COPY

Tvl Sri Vinayaga Tiles and Granites,  
Rep by its Proprietor Mr.Shanmugam  
Murugesan, )No. 449/1B,  
Avinashilingampalayam, Palangarai,  
Tiruppur-641 654

... Petitioner

**Vs.**

Deputy State Tax Officer(st)  
Avinashi Assessment Circle, Avinashi

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No. ZD330324108487J dated 18.03.2024 along with detailed order in GSTIN 33AYAPM9399N1ZM/ 2018-19 Dated 16.03.2024, for the assessment period 2018-19 and quash the same

For Petitioner : Mr.N.Chandirasekar

For Respondent : Ms.K.Vasanthamala,  
Government Advocate



W.P.No.1114 of 2025

W.P.Nos.3595 & 3598 of 2025:

WEB COI

M/s.Incarnus Technologies India Private  
Limited

Rep. by the Insolvency Professional  
Shanmugakani Saraskumar, having registered  
office at Flat No. 4157, Tower 4B, 13th Floor,  
Presitge Bella Vista, Mount Poonamalle Road,  
Ayyappanthangal, Poonamalle,  
Kancheepuram, Chennai 600 056

... Petitioner

**Vs.**

Commercial Tax Officer / Assistant  
Commissioner (fac)  
Porur Assessment Circle, Station No.4/109,  
1st Floor, Bangalore Chennai Highway Road,  
Varadharajapuram, Nazarathpet, Chennai-600  
123.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India  
praying to issue a Writ of Certiorari, call for the records pertaining to the  
impugned order passed vide Reference No. ZD3308241645853 dated  
20.08.2024 confirming a sum of Rs.7,84,100/- & Reference No.  
ZD330824216490L dated 23.08.2024 confirming a sum of  
Rs.55,43,427/- towards tax, interest and penalty and quash the same

For Petitioner : Mr.R.Mansoor Ilahi

For Respondent : Ms.K.Vasanthamala,  
Government Advocate

13/99



W.P.No.1114 of 2025

W.P.No.3623 of 2025:

WEB COPY

Tyl Pluto Shipping and Logistics Private  
Limited

Represented by its Director, Mr. Muralidharan  
No. 105, 2nd Floor, Armenian Street, Parrys,  
Chennai- 600 001.

... Petitioner

**Vs.**

The Assistant Commissioner (ST )  
Broadway Assessment Circle, No.32,  
Integrated Commercial Taxes Office complex,  
Room No. 304, 3rd Floor, Elephant Gate  
Bridge Road, Vepery, Chennai- 600 003.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India  
praying to issue a Writ of Certiorari, to call for the records of the  
impugned order u/s.73 dated 23/08/2024 having reference  
ZD3308242158748 passed by the respondent for the F.Y.2019-20, and  
quash the same as it was passed in violation of principles of natural  
justice

For Petitioner : Mr.S.Anandh

For Respondent : Mr.V.Prashanth Kiran,  
Government Advocate



W.P.No.1114 of 2025

W.P.No.3671 of 2025:

WEB COPY

Chennai Polymer House,  
Rep by its Partner Dilip Partani No.215/105,  
Ground Floor Angappa Naicken Street,  
Chennai- 600 001.

... Petitioner

**Vs.**

The Assistant Commissioner ST  
Harbour Assessment Circle, Integrated  
Commercial Taxes Officer Complex, Room  
No.326 Elephant Gate Bridge Road, Chennai-  
003.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the Respondent order dated 09.10.2024 passed in GSTIN 33AAFFC3300E1ZB/2018-19 and quash the same

For Petitioner : Mr. Joseph Prabakar  
for Mr. Adithya Reddy

For Respondent : Ms. Amirta Poonkodi Dinakaran,  
Government Advocate



W.P.No.1114 of 2025

W.P.Nos.3777 & 3782 of 2025:

WEB COPY

Tyl SVN Leathers

Rep. by its Proprietrix, S.Bhanu Mathy, No 26  
1st Floor Karpura Street Periamet Chennai,  
Tamil Nadu-600 003.

... Petitioner

**Vs.**

The State Tax Officer  
Vepery Assessment Circle, No.1, (papjm)  
Annex Building, 1st Floor, Room No.1-110,  
Greams Road, Chennai-600 006.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records in GSTIN 33AUAPB0146J1ZA/ 2019-2020 dated 27.11.2024 & GSTIN 33AUAPB0146J1ZA/ 2020-2021 dated 27.11.2024 on the file of the respondent and quash the same as illegal, error of law and error on the face of record and contrary to the provisions of the Goods and Service Tax Act 2017 and consequentially direct the respondent to pass orders as per the law by providing an opportunity of personal hearing

For Petitioner : Ms.L.Sweety

For Respondent : Ms.Amirta Poonkodi Dinakaran,  
Government Advocate





W.P.No.1114 of 2025

W.P.No.3923 of 2025:

WEB COPY

Tvl.Katyayani Granites  
Rep. By Its Proprietor Pema Ram, 451/a2a1,  
Malapadi Village, Bargur Post, Krishnagiri,  
Tamil Nadu 635104.

... Petitioner

**Vs.**

Assistant Commissioner (ST)  
Krishnagiri -ii Circle, Hosur, Tamilnadu  
635104.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the impugned Order dated 05.01.2024 and its consequential Demand Order dated 06.01.2024 having Reference No. 7D330124029178O (FY 17-18) issued by the Respondent and quash the same

For Petitioner : Mr.Sanskar Samdaria

For Respondent : Ms.K.Vasanthamala,  
Government Advocate



W.P.No.1114 of 2025

W.P.No.3926 of 2025:

WEB COPY

Tvl Sri Mahalakshmi Traders  
(GSTIN.33AZEPS0460P1Z2)Rep by its  
Proprietor Suresh Kumar, Site No.40, FCI  
Main Road, Varadharajulu Nagar 4th Street,  
Ganapathy, Coimbatore 641006

... Petitioner

**Vs.**

The Deputy State Tax Officer  
Avarampalayam Circle, Commercial Tax  
Building, Dr.Balasundaram Road,  
Coimbatore-641 018

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference no. ZD330424069605D/2018-19 dated 08.04.2024 issued by the respondent and quash the same

For Petitioner : Mr.S.Durairaj

For Respondent : Ms.Amirta Poonkodi Dinakaran,  
Government Advocate



W.P.No.1114 of 2025

W.P.No.3929 of 2025:

WEB COPY

Tvl Sri Mahalakshmi Traders  
(GSTIN.33AZEPS0460P1Z2)Rep by its  
Proprietor Suresh Kumar, Site No.40, FCI  
Main Road, Varadharajulu Nagar 4th Street,  
Ganapathy, Coimbatore 641006

... Petitioner

**Vs.**

The Deputy State Tax Officer  
Avarampalayam Circle, Commercial Tax  
Building, Dr.Balasundaram Road,  
Coimbatore-641 018

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference no. ZD330824047688X dated 06.08.2024 issued by the respondent and quash the same

For Petitioner : Mr.S.Durairaj

For Respondent : Ms.Amirta Poonkodi Dinakaran,  
Government Advocate



W.P.No.1114 of 2025

W.P.No.3945 of 2025:

WEB COPY

Clar Auqa Private Limited  
Rep By Its Director Sp Lakshmanaan  
No.10/81, Ganesh Avenue, 4th Street Sakthi  
Nagar, Porur, Chennai-600 116

... Petitioner

**Vs.**

Assistant Commissioner St  
Ayyapanthangal Assessment Circle,  
No.4/109, Bangalore Highway Road,  
Varadharajapuram, Chennai-600 123

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN 33AADCC6189LZB/2019-20 dated 07.08.2024 and quash the same

For Petitioner : Mr.N.Murali

For Respondent : Mr.V.Prashanth Kiran,  
Government Advocate

20/99



W.P.No.1114 of 2025

W.P.No.4015 of 2025:

WEB COPY

VPR Enterprises

Old No 32, New No 24, 2nd Floor, First  
Street, Lakshmi Nagar, Velachery, Chennai  
600042 Rep by its proprietor Mr.R.  
Renganathan.

... Petitioner

**Vs.**

The State Tax Officer (ST)  
Velacherry Assessment circle, Integrated  
Commercial Taxes Department Building  
(South Tower) 2nd Floor, Room No. 234,  
Nandanam, Chennai- 035.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the Respondent leading to issuance of Impugned Order dated 27.08.2024 vide GSTIN. 33AAPFV9379N1Z0/2019-2020 and quash the same and direct the Respondent to pass order after considering the reply to be filed by the Petitioner

For Petitioner : Mr.S.Sathya Narayanan

For Respondent : Ms.K.Vasanthamala,  
Government Advocate



W.P.No.1114 of 2025

W.P.No.4032 of 2025:

WEB COI

M/s Md Kitchen Appliances  
Rep by its Proprietor Krishnasamy  
Selvakumar No 137, West Avenue,  
Vysarpadi, Chennai, Tamil Nadu 600 039

... Petitioner

**Vs.**

1. The Deputy Commercial Tax Officer  
Washermenpet Assessment Circle Integrated  
Commercial Taxes offices Complex Room No 207  
2nd Floor, Elephant Gate Bridge Road vepery,  
chennai 600 003  
2. Deputy Commissioner St  
Toom No. 210, 2nd Floor, Greams Road,  
Chennai 600 006.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the impugned Order dated 21.11.2023 and its Consequential Demand Order dated 21.11.2023 having Reference No. ZD331123129175U issued by the 1 Respondent and quash the same

For Petitioner : Mr.Micheal S

For Respondent : Mr.C.Harsha Raj,  
Special Government Pleader

22/99



W.P.No.1114 of 2025

W.P.No.4056 of 2025:

WEB COPY

M/s VSL Earth Movver,  
Rep by its Proprietor Palanivel Natarajan,  
No.60-B Nellikuppam Main Road, Cuddalore  
607001

... Petitione

**Vs.**

The Deputy State Tax Officer-ii(fac)  
Cuddalore Town Assessment Circle,  
Cuddalore

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in GSTIN.33AITPN8569J1ZC/2018-19 quash the order dated 29.4.2024 passed therein

For Petitioner : Mr.P.V.Sudhakar

For Respondent : Mr.C.Harsha Raj,  
Special Government Pleader

23/99



W.P.No.1114 of 2025

W.P.No.4104 of 2025:

WEB COPY

Tvl K V K Senthilnathan Contractor  
No. 13, 18th Street Cross Cut Road  
Gandhipuram Coimbatore 641 012

... Petitioner

**Vs.**

The Deputy State Tax Officer  
Gandhipuram Assessment Circle,  
Gandhipuram, Coimbatore-641 018.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent in passing the impugned order bearing GSTIN/33CCJPS4951D1ZJ/ 2017 - 18 dated 28.12.2023 along with Reference No. ZD331223237872J dated 28.12.2023 and quash the same as the same lacks jurisdiction, since the same has been passed in contravention of Section 16, 73 (9), read with Rule 142 of CGST Rules, 2017 and articles 14, 19 (1) (g) and 265 of the Constitution

For Petitioner : Mr.G.Natarajan

For Respondent : Ms.K.Vasanthamala,  
Government Advocate

24/99





W.P.No.1114 of 2025

W.P.No.4296 of 2025:

WEB COPY

Tvl Devi Hardware and Electricals  
Rep by its Proprietor Mr. Sukhalal,  
No.04/147, Cherran Street, Medavakkam  
Main Road, Velakkal. Chennai -100

... Petitioner

**Vs.**

The Deputy State Tax Office  
Medavakkam Assessment Circle Room No  
232, 2nd Floor Integrated commercial Taxes  
and Registration Department Building,  
Nandanam chennai 35

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in the files of the respondent in GSTIN 33CEMPS8618LIZR/ 2017 - 18 dated 29.12.2023 and quash the same is illegal, invalid without Jurisdiction and violated the principles of natural Justice

For Petitioner : Mr.D.Vijayakumar

For Respondent : Ms.K.Vasanthamala,  
Government Advocate

25/99



W.P.No.1114 of 2025

W.P.No.4403 of 2025:

WEB COPY

Tvl.Chem Blue Diamond Sales And Service  
Rep. By Its Proprietor Mr. Ganesan  
Saravanan, 3/262, Muniyappa Mudhali Street,  
Mittahalli Village, Krishnagiri, Tamil Nadu  
635112.

... Petitioner

**Vs.**

State Tax Officer  
Krishnagiri -1, Assessment Circle, Hosur,  
Tamil Nadu 635109.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the impugned Order dated 14.08.2024 and its consequential Demand Order dated 14.08.2024 having Reference No. ZD3308241157197 issued by the Respondent and quash the same

For Petitioner : Mr.Sanskar Samdaria

For Respondent : Ms.K.Vasanthamala,  
Government Advocate



W.P.No.1114 of 2025

W.P.No.4430 of 2025:

Tyl.Vardhan Infraastructure  
(gstin 33aahfv401811z2) Represented By Its  
Partner Manikandan54 Thirumagal Nagar,  
Peelamedupudhur, Coimbatore 641004.

... Petitioner

**Vs.**

The Assistant Commissioner(ST)  
Peelamedu South Circle, Commercial Tax  
Building, Dr. Balasundaram Road,  
Coimbatore 641018.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records pertaining to impugned order in Form GST DRC 07 bearing reference number ZD331223242804P/2017-18 dated 28.12.2023 issued by the Respondent and quash the same

For Petitioner : Mr.S.Durai Raj

For Respondent : Ms.Amirta Poonkodi Dinakaran,  
Government Advocate

27/99



W.P.No.1114 of 2025

W.P.Nos.4459 & 4463 of 2025:

WEB COPY

Tvl Vardhan Infraastructure  
(GSTIN.33AAHFV4018L1Z2) Represented by  
its Partner Manikandan, 54 Thirumagal Nagar,  
Peelamedupudhur, Coimbatore-641004

... Petitioner

**Vs.**

The Assistant Commissioner(st)(fac)  
Peelaedu South Circle, Commercial Tax  
Building, Dr.Balasundaram Road,  
Coimbatore-641 018

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records pertaining to impugned order in Form GST DRC -07 bearing reference number ZD330424222283U/2018-19 dated 27.04.2024 & ZD330824262332J/2019-20 dated 28.08.2024 issued by the Respondent and quash the same

For Petitioner : Mr.S.Durai Raj

For Respondent : Ms.Amirta Poonkodi Dinakaran,  
Government Advocate

28/99



W.P.No.1114 of 2025

W.P.No.4576 of 2025:

WEB COI

Sindu Priya Enterprises  
Rep by its proprietor Venkateswaran  
Kanthasamy, 1/25, Bharathi Nagar,  
Aerodrome post, Coimbatore, Tamil Nadu-  
641014

... Petitioner

**Vs.**

1. The Deputy Commercial Tax Officer  
Peelamedu(north)coimbatore-iii, Coimbatore  
2. Assistant Commissioner ST  
Peelamedu (North) Circle, Ground Floor,  
CTO Complex, Dr. Balasundaram Road,  
Coimbatore-641018

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the 1st Respondent order dated 26.02.2024 in GSTN No.33ALZPK4494Q1ZX/2021-2022 and consequential order of Reference No ZD3302241596686 and to quash the same as it has been passed in violation of principles of natural justice

For Petitioner : Mr.H.Rajasekar

For Respondent : Mr.U.Baranidharan,  
Special Government Pleader

29/99



W.P.No.1114 of 2025

W.P.No.4707 of 2025:

WEB COPY

Tvl .DHANALAKSHMI METAL  
FINISHERS  
Rep by its PARTNER  
KUMARAVENGADAM D Plot No N-38,  
SIDCO Industrial Estate, Phase IV, Zuzuvadi,  
Hosur, Krishnagiri-635 126

... Petitioner

**Vs.**

The State Tax Officer  
Hosur North-i

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the Respondents Order dated 20.06.2024 with Ref No. ZD330624220082Y and quash the same

For Petitioner : Mr.Joseph Prabakaran,  
for Mr.Adithya Reddy

For Respondent : Mr.V.Prashanth Kiran,  
Government Advocate

30/99



W.P.No.1114 of 2025

W.P.No.4711 of 2025:

WEB COPY

Tvl Sanskar Corporation  
Rep by its Proprietor 67 /4, Adhi  
Sakthipuram, Salem-636 009

... Petitioner

**Vs.**

The Assistant Commissioner (st)  
Arisipalayam Assessment Circle.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, Calling for the Respondents Order No. ZD3304241893591 dated 24.04.2024 bearing Ref No. GSTIN 33AGXPR6382H1ZN/ 2018-19 and quash the same

For Petitioner : Mr.Joseph Prabakaran,  
for Mr.Adithya Reddy

For Respondent : Mr.V.Prashanth Kiran,  
Government Advocate



W.P.No.1114 of 2025

W.P.No.4840 of 2025:

WEB COPY

Tvl Sri Dhanalakshmi Industries  
Represented by its Managing Partner,  
Mr.N.Ponnusami, No. 22-E, Jayasimma  
Puram, Palayur, Coimbatore, Tamil Nadu. 641  
037

... Petitioner

**Vs.**

The State Tax Officer  
(Also known as Commercial Tax officer) P.N.  
Palayam Circle coimbatore 18

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records on the files of the Respondent herein in GSTIN 33ABQFS7245G1ZU/2019-20 dated 12.08.2024 and the connected order under section 73 dated 12.08.2024 and the summary of the order in Form GST DRC-07 dated 12.08.2024 issued in Reference No ZD3308240946624 and quash the same

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondent : Ms.Amirta Poonkodi Dinakaran,  
Government Advocate

32/99





W.P.No.1114 of 2025

W.P.No.4848 of 2025:

WEB COI

M/S.Sakthi Cotton Mills  
Represented by its Partner, Mr Avinashi  
Ramakrishnan Yuvarajan 4/203 A,  
Achampalayam, Annur, Coimbatore 641653

... Petitioner

**Vs.**

The Deputy State Tax Officer (ST)  
Avinashi Assessment Circle, Tiruppur.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned proceedings of the respondent in GSTIN. 33AKTPY0970A2ZY /2019-2020 dated 21.08.2024 and the connected order under section 73 dated 21.08.2024 and the summary of the order in Form GST DRC-07 dated 21.08.2024 issued in Reference No. ZD330824186351C and quash the same as passed contrary to the provisions of the Central Goods and Service Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also passed in contrary to the principles of natural justice

For Petitioner : Mr.Raj Kumar P

For Respondent : Ms.K.Vasanthamala,  
Government Advocate



W.P.No.1114 of 2025

W.P.No.4854 of 2025:

WEB COI

Sree Kumaran Trading Company  
Rep By Its Proprietor Mr.Shyamsundari, 1/1-  
114/2, Naranampalayam, Kottakoindampatti  
Omalur Tk Salem 636011

... Petitioner

**Vs.**

State Tax Officer  
Also Known As Deputy Commercial Tax  
Officer 2/1-15th Ward Periyamariyamman  
Kovil Backside Visvam Building Street  
Omalur Assessment Circle 636455

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, Calling for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No. ZD330424229550Q dated 29.04.2024 along with detailed order in GSTIN-33GRUPS9397R1ZY/2018-19 dated 24.04.2024, for the assessment period 2018-19 and quash the same

For Petitioner : Mr.N.Chandirasekar

For Respondent : Mr.T.N.C.Kaushik,  
Additional Government Pleader



W.P.No.1114 of 2025

W.P.No.5038 of 2025:

WEB COPY

VBN Builders rep by its partner  
Registered partnership, Firm rep by its  
partners, K Natarajan, 352/2 Thanner pandal  
colony anupparpalayam Tiruppur 641652

... Petitioner

**Vs.**

Assistant Commissioner(st)  
Annuppar Palayam Assessment Circle,  
Ground Floor, Emperor Building, No.16,  
Indira Nagar First Street, Avinashi Road,  
Tiruppur-641 643

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India  
praying to issue a Writ of Certiorari, calling for records on the file of the  
Respondent relating to the Order bearing GSTIN.33AAGFV2975B1ZA/  
2019-20 dated 22.08.2024 and digitally signed on 28.08.2024 and quash  
the same

For Petitioner : Mr.Haribabu for Mr.R.Arumugam

For Respondent : Mr.C.Harsha Raj,  
Special Government Pleader

35/99



W.P.No.1114 of 2025

W.P.No.5055 of 2025:

WEB COPY

Dharmaraj Chithra  
Proprietor of J. J.World, residing at No.8th  
Floor Tower 2, BBCL VAJRA, VTC  
Nolambur, Maduravoyal, Chennai 600 095

... Petitioner

**Vs.**

The Assistant Commissioner (st)  
Koyambedu Assessment Circle, No.4/109,  
Bangalore Highway Road, Varadharajapuram,  
Nazrethpet, Chennai-600 123.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the respondents in the order dated 31.05.2024 passed by the respondent in GSTIN 33APQPC2892F1ZV/Nov - 2018 and quash the same and direct the respondent to pass orders afresh after affording the petitioner an opportunity of hearing

For Petitioner : Mr.R.Karunakaran

For Respondent : Ms.Amirta Poonkodi Dinakaran,  
Government Advocate



W.P.No.1114 of 2025

W.P.No.5437 of 2025:

WEB COPY

Tvl AKR Construction  
(Represented By its Proprietor K Madhavan )  
Ground Floor, 40, Arulanandham Nagar, HP  
Petrol Pump, Chinnamathur, Chennai,  
Tiruvallur, TamilNadu- 600 068.

... Petitioner

**Vs.**

1. The Assistant Commissioner (ST) (FAC)  
Manali Assessment Circle, Integrated Commercial  
Taxes Building, Room No.101, No.32, Elephant Gate  
Bridge Road, Vepery, Chennai- 03  
2. The Branch Manager,  
Indian Bank Sector 2, First Main Road,  
Mathur MMDA, Manali-600068

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order bearing GSTIN. 33GIRPM4014F1ZA/ 2023-2024 along with the summary order Form GST DRC-07 bearing Reference No. ZD3307240508658 dated 04-07-2024 passed by the first respondent and quash the same and subsequently directing the first respondent to lift the bank attachment of the petitioner

For Petitioner : Mr.G.Natarajan

For Respondent : Ms.K.Vasanthamala,  
Government Advocate

37/99



W.P.No.1114 of 2025

W.P.No.5561 of 2025:

WEB COPY

Tvl Priyanka Arcade Limited  
(Rep by its Director , Francis Bastian )No  
11/6 First Floor Rubi Mahal Ramanathan  
Street Mahalingapuram Chennai 600 034

... Petitioner

**Vs.**

1. The Deputy State Tax Officer 1  
Valluvarkottam, Chennai.  
2. Branch Manager  
Indian Bank No 36 Sterling Road Nungambakkam

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records on the files of the 1st Respondent herein in GSTIN. 33AABCP6678F1ZB dated 21.08.2024 for the Tax Period 2019-20 along with his form GST DRC-07 with reference number ZD3308241852747 dated 21.08.2024, quash the same

For Petitioner : Mr.K.A.Parthasarathy

For Respondent : Ms.Amirta Poonkodi Dinakaran,  
Government Advocate

38/99



W.P.No.1114 of 2025

W.P.No.5633 of 2025:

WEB COPY

M/s Amman Tractors  
rep by its Proprietrix Mrs Sankaran Gunavathi  
shop no. 36/1, Opp. Nalanda Matric  
School, Mottur, Salem Bye Pass Road,  
Krishnagiri - 635 001

... Petitioner

**Vs.**

The State Tax Officer  
Krishnagiri I Assessment Circle, Krishnagiri-  
635 001.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the connected records pertaining to the impugned proceedings of the Respondent herein made in GSTIN. 33ANEPG2334E1ZO/2019-20 dated 14/08/2024 and QUASH the same as illegal, arbitrary and barred by limitation

For Petitioner : Mr.Manoharan S.Sundaram

For Respondent : Mr.Prashanth Kiran,  
Government Advocate



W.P.No.1114 of 2025

W.P.No.5687 of 2025:

WEB COPY

M/s.Ganesha Electricals  
A Proprietorship Firm, Rep By Its Proprietor  
M.Palanisamy, No.17, Snvs Layout, 3rd  
Street, Kongu Main Road, Tiruppur-641 607

... Petitioner

**Vs.**

1. The Assistant Commissioner (st)(fac)  
Kongu Nagar Circle, No.16, Indira Nagar 1st Street,  
Emperor Textile Building, Avinashi Road, Tiruppur-  
641 603  
2. The Commercial Tax Officer(st)  
Kongu Nagar Circle, Tiruppur

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records pertaining to the impugned order passed by the 2nd Respondent dated 19.08.2024 bearing number ZD330824147760C and quash the same as illegal, unconstitutional and against the principles of natural justice

For Petitioner : Mr.Sharukumar S.I.

For Respondent : Mr.T.N.C.Kaushik,  
Additional Government Pleader

40/99





W.P.No.1114 of 2025

W.P.No.5806 of 2025:

WEB COPY

Ms Optima Life Sciences Private Limited,  
Represented by its Executive Director Vinay  
Vasant Kulkarni 47 / 2 / 2 BL 44 LIC Colony  
Parvati Pune 411009

... Petitioner

**Vs.**

Assistant Commissioner ST FAC  
Peelamedu South Circle, Ground Floor, CTO  
Complex, Coimbatore 641 018

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, Calling for the records relating to impugned Order bearing reference GSTIN 33AABC05164D1ZT/2018-2019. Dated 30.05.2024 passed by the respondent and quash the same and consequently directing the Respondent to release the bank account of the Petitioner

For Petitioner : Mr.G.Natarajan

For Respondent : Mr.C.Harsha Raj,  
Special Government Pleader



W.P.No.1114 of 2025

W.P.No.6000 of 2025:

WEB COI

M/s. SPP Enterprises Pvt. Ltd.,  
Rep. By Its Md Mr.S.Prabhu, Gstin 33aaucs0407j1z9,  
160/6 A, Chennai Bangalore, Nh4 Main Road,  
Mambakkam, Sriperumbudur, Kancheepuram, Tamil  
Nadu 602106

... Petitioner

**Vs.**

1. The Deputy Commissioner (ST),  
Kanchipuram Zone, 1st Floor, Commercial Tax  
Building, Collectorate Complex, Kanchipuram  
631501.

2. The Deputy State Tax Officer -2  
Sriperumbudur Assessment Circle,  
Kanchipuram Zone, 4/109 Chennai Bangalore  
Road, Varadharajapuram, Thiruvallur 600123.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, call for the records in the file of the Impugned Order issued by the 2nd respondent electronically in Common Portal vide FORM DRC-07 No. ZD330824245142N dated 27.08.2024 and to QUASH the same with consequential relief to DIRECT the 1st respondent to defreeze the bank account no. 178201000000204 maintained with the Indian Overseas Bank (IFSC Code IOBA0001782) Sriperumbudur Branch

For Petitioner : Ms.S.Akila

For Respondent : Mr.C.Harsha Raj,  
Special Government Pleader



W.P.No.1114 of 2025

W.P.No.6033 of 2025:

WEB COI

M/s SPP Enterprises Pvt Ltd  
Rep by its MD Mr. S.Prabhu, GSTIN.  
33AAUCS0407J1Z9 160/6 A, Chennai  
Bangalore, NH4 Main Road, Mambakkam,  
Sriperumbudur, Kancheepuram, Tamil Nadu-  
602 106.

... Petitioner

**Vs.**

1. The Deputy Commissioner (ST),  
Kanchipuram Zone, 1st Floor, Commercial Tax  
Building , Collectorate campus, Kanchipuram- 631  
501.  
2. The Deputy State Tax Officer  
Sriperumbudur Assessment circle, Kanchipuram  
Zone, 4/109, Chennai Bangalore Road,  
Varadharajapuram,Thiruvallur- 600 123.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records in the file of the Impugned Order issued by the 2nd respondent electronically in Common Portal vide FORM DRC-07 No. ZD3308242496247 dated 28.08.2024 and to QUASH the same with consequential relief to Direct the 1st respondent to defreeze the bank account No. 178201000000204 maintained with the Indian Overseas bank (IFSC Code. IOBA0001782) Sriperumbudur Branch

For Petitioner : Ms.S.Akila

For Respondent : Mr.C.Harsha Raj,  
Special Government Pleader

43/99



W.P.No.1114 of 2025

## **COMMON ORDER**

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All the writ petitions have been filed challenging the respective *ex parte* assessment orders/assessment orders passed by the concerned Assessing Officers.

### **2. Brief Facts of the cases:**

2.1 In writ petitions, viz., W.P.Nos.3119, 4015 & 5038 of 2025, the petitioners had filed their reply, however, no opportunity of personal hearing was provided by the respondent prior to the passing of assessment orders. Hence, the said assessment orders were challenged by the petitioners on the ground that the said orders had been passed in violation of principles of natural justice.

2.2 In writ petitions, viz., W.P.Nos.3084 & 4032 of 2025, the appeals were preferred by the petitioners against the assessment orders, however, the said appeals were rejected by the respondents on the aspect of limitation. Now, the challenge is made only against the *ex parte* assessment orders.

44/99



W.P.No.1114 of 2025

2.3 In W.P.No.5055 of 2025, the *ex parte* assessment order was passed subsequent to the *suo motto* cancellation of GST Registration by the respondent, whereas, in W.P.No.5806 of 2025 is concerned, the GST Registration of the petitioner was cancelled based on the voluntary request made by the petitioner. Subsequent to the said cancellation, the impugned *ex parte* assessment order was passed by the respondent.

2.4 In all the other writ petitions, being unaware of the show cause notices, the petitioners were unable to file their reply. Under these circumstances, the assessment orders have been passed in *ex parte* without providing any opportunity of personal hearing to the petitioners.

### 3. Submissions made on behalf of the petitioners:

3.1 Mr.Joseph Prabhakar, Mr.S.Durairaj, Mr.G.Natarajan, Mr.K.Sankaranarayan, Mr.S.Sathyanarayan, Mr.N.V.Balaji & Mr.V.Sundaresan, all the learned counsel had advanced their arguments on behalf of the petitioners.



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3.2 According to the petitioners, they were unable to participate in the proceedings for the following reasons:

i) In majority of cases, the Show Cause Notices were uploaded by the respondents in the “View Additional Notices and Orders” column instead of “View Notices” column and hence, though the petitioners had occasions to visit the portal twice in a month for filing their monthly returns, the said show cause notices were remained unnoticed, due to which, the petitioners were unable to participate in the assessment proceedings.

ii) In some matters, the petitioners had nominated the Consultants for handling the GST matter, such as filing the returns, responding to the notices, etc. Since the said consultants had failed to follow up the portal, they were unaware of the assessment proceedings initiated against the petitioner. The said proceedings came to the knowledge of the petitioners only when the recovery notices were issued by the respondent.

iii) In some cases, the employee, who was entrusted by the petitioner for handling GST matters, was indisposed or left the job and hence, they were unable to participate in the assessment proceedings before the respondent-



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W.P.No.1114 of 2025

Department.

iv) In few cases, the petitioners are senior citizens and hence, either due to the lack of knowledge about computer operations or due to ill-health, they had failed to follow up the matters and unable to file their reply for the show cause notice issued by the respondent.

3.3 By referring the provisions of Section 169 of the Goods and Services Tax Act, 2017 (hereinafter called as “GST Act”), the respective learned counsel for the petitioners would submit that in all these cases, the respondents had sent the show cause notices vide the mode of service as provided in Section 169(1)(d) of the GST Act, i.e., making it available in portal and they had not even tried any other alternative modes of services as mandated therein.

3.4 Further, they would contend that when there is no response for the notices, viz., DRC-01A, ASMT-10 or DRC-01 and their subsequent reminders, the Officers were supposed to have adopted a different mode of service for sending the said notices and reminders to the Assessees and there is no bar for them to do so. According to the petitioners, if the

47/99



W.P.No.1114 of 2025

respondent had adopted other modes of services, especially, the mode, which was prescribed in Section 169(1)(b) of the GST Act, i.e., Registered Post with Acknowledgement Due (RPAD), definitely, the issue of passing the *ex parte* impugned order would not arise and in such case, the respondent would have passed a detailed speaking order, so that, the precious time of the Assessee and the Officers would have been saved.

3.5 By referring the provisions of Section 169(2) of the GST Act, Mr. Joseph Prabakaran, learned counsel would submit that the sub-section (2) implies three terms, viz., “tendering”, “publishing” and “affixing”. The term “tendering” relates to Section 169(1)(a), the term “affixing” relates to Section 169(1)(f) and the term “publishing” relates to Section 169(1)(e) of the GST Act. As far as the provisions of Section 169(1)(b) is concerned, it deals with the service of notice vide RPAD, whereas, Section 169(1)(d) only talks about making it available in the portal.

48/99





W.P.No.1114 of 2025

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3.6 Hence, he would contend that the legal fiction mandated in sub-section (2) of Section 169 has no application to the provision of Section 169(1)(d), i.e., making it available in common portal. Therefore, he would submit that the said mode of service is neither sufficient nor effective and thus, in order to comply with Section 169(2) of the GST Act, necessarily the respondents have to send the notices through other modes as well.

3.7 Further, he would submit that in terms of Section 107 of GST Act, a tax payer can prefer an appeal against the assessment order within a period of 3 months from the date on which the said assessment order was communicated. Here, the word “communicated” means serving the assessment order to the Assessee physically, not by simply uploading it through the common portal. In this regard, a comparison has also been made between Form GST DRC-01 and Form GST DRC-07. In terms of Rule 142(1) and 142(5) of the GST Rules, the Form GST DRC-01 has to

49/99



W.P.No.1114 of 2025

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mandatorily contain the brief facts, grounds, tax dues, interest and other penalty and on the other hand, in Form GST DRC-07, the order, which has to be uploaded, will only contain summary of the order, i.e., only the tax amount, interest, penalty. The detailed order would not be made available in the common portal. Rule 142(5) mandates the uploading of the summary order only, whereas the detailed order has to be communicated to the petitioner, based on which the appeal has to be preferred.

3.8 Further, he had advanced his arguments by making comparison of GST Act and erstwhile Tax Acts, viz., Value Added Tax Act, Income Tax Act, etc., with regard to the sending notices for all practical purpose in the said Acts. He had also extensively argued on the aspect of “tendering” and filed his detailed written submissions with regard to the same.

3.9 Mr.G.Natarajan, learned counsel has referred provisions of Sections 11, 12 & 13 of the Information Technology Act, 2000

50/99



W.P.No.1114 of 2025

(hereinafter called as “IT Act”) and has extensively argued on the aspect of receipt of the notices, orders and other communications, which were uploaded by the respondents in the common portal.

3.10 Both the parties, i.e., petitioners as well as respondents, in unison, had fairly agreed that the common portal is the computer resource. However, according to the petitioners, the said common portal cannot be considered as a “designated computer resource”. Hence, in terms of Section 13(2)(a)(ii) of the IT Act, in absence of a designated computer resource, the receipt of the electronic records will occur only when the said record is retrieved by the Assessee and not when the record was uploaded by the Department. Therefore, he would contend that though the communications were uploaded in the portal, since the said portal is not a designated computer resource of an Assessee, the receipt of the electronic records will occur only when it was retrieved by the assessee. In such case, mere uploading of the notices would not amount to serving of the same to the Assessee. Hence, it is clear that without serving the notices in proper manner and without providing any

51/99



W.P.No.1114 of 2025

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opportunity of personal hearing, the impugned assessment orders came to be passed by the respondents, which is violation of principles of natural justice.

3.11 Therefore, all the respective learned counsel for the petitioners would submit that all these *ex parte* impugned orders are liable to be set aside. Hence, they requests this Court to remand the matters back to the concerned respondents for fresh consideration.

#### 4. Submissions made by the respondents:

4.1 Per contra, Mr.P.S.Raman, learned Advocate General and Mr.AR.L.Sundaresan, learned Additional Solicitor General appearing for the respondents, in unison, would submit that the provisions of Section 169 of the GST Act provides different modes of services, which are alternative to one another and hence, it would be sufficient if any one of the modes of services is followed by the respondent.

52/99



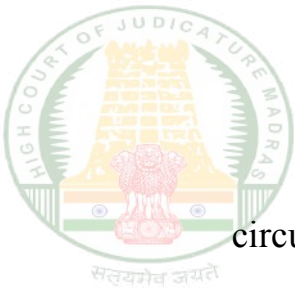
W.P.No.1114 of 2025

4.2 In these cases, the notices had been uploaded in the common portal in terms of Section 169(1)(d) of the GST Act. Once the notices were uploaded in common portal, it would amount to be tendered and communicated to the Assessees and the same is deemed to be received by the Assessees.

4.3 Further, they would submit that the petitioners will have occasion to visit the common portal twice in a month for filing their monthly returns. However, in spite of the same, now they are making a plea as if they were not aware of the notices, which were uploaded in the portal and the same is incorrect. The Statute also mandates the petitioners to view the portal and verify as to whether any assessment proceedings are pending or not. When such being the case, it is not fair on the part of the petitioner to make a plea that they are not aware of the notices, since it was uploaded in the common portal.

4.4 They had also referred to a circular, which came into force with effect from 01.01.2025, and would submit that vide the said

53/99



W.P.No.1114 of 2025

circular, the Department has made it very clear that the notices will be uploaded in the “Additional Notices and Orders” Column instead of “View Notices” column. Therefore, he would contend that the petitioner cannot take a stand that they were unaware of the notices since the same was uploaded in the “View Additional Notices and Orders” column.

4.5 In support of their contention, they had referred to the following judgements:

i) ***Pushpam Reality vs. State Tax Officer, Hosur***, reported in ***2022 SCC Online Mad 9102***

ii) ***Pandidorai Sethupathi Raja vs. Superintendent of Central Tax***, reported in ***2022 SCC Online Mad 8986***

iii) ***New Grace Automech Products Private Limited vs. State Tax Officer, Hosur*** reported in ***2023 SCC Online Mad 8153***

4.6 Further, he would submit that the legal fiction in terms of the IT Act, provides that there is only single interface between the tax payers and the Revenue Department. Hence, every Assessee is required to



W.P.No.1114 of 2025

access the GST common portal from the date of application of

Registration till the cancellation for all the practical purposes, viz., filing

returns, claiming refund or for filing appeal, revision or rectification, etc.

In this regard, he referred Section 146 of the GST Act, which recognise

the GST common portal. The relevant portion is extracted hereunder.

*“Section 146.Common Portal.-*

*The Government may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill and for carrying out such other functions and for such purposes as may be prescribed.”*

4.7 Further, they had referred Section 169 of the GST Act and Sections 12 & 13 of the IT Act and submitted that S.169(2) creates a deeming fiction in regard to date of service only in respect to modes prescribed in

S.169(1)(a) "by giving or tendering",

S.169(1)(b) "by registered post or speed post or courier",

S.169(1)(e) "by publication in a newspaper" and

55/99



W.P.No.1114 of 2025

S.169(1)(f) "by affixure".

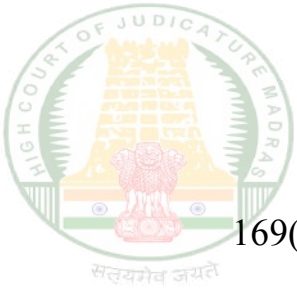
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4.8 The reason for non-inclusion of S.169(1)(c) & 169(1)(d) within deeming fiction of S. 169(2) is that the service of notice/orders in cases where service is effected by email or by uploading to the Common Portal, service happens instantaneously, i.e., the moment the said email has been sent by the Assessing Authority (originator of the email) or when the said Assessing Authority uploads the notice/order on the Common Portal of the assessee. The method of service of an electronic record through an electronic platform such as the Common Portal is dealt with under S.12 and S.13 of the Information Technology Act, 2000. Therefore, there is no necessity to include a provision under the Act to give a deeming fiction with respect to service of electronic records through email or Common Portal since it is dealt with in the specialised law dealing with the subject, viz., the Information and Technology Act, 2000.

4.9 As compared to the modes of service envisaged in S.

56/99





W.P.No.1114 of 2025

169(1)(a), (b), (e), and (f) where there is a time lag between when the notice/order is out of the control of the originator and when it is actually received by the recipient, necessitating a deeming fiction with respect to the date and time of service, the modes of service envisaged in S.169(1)(c) and (d) are instantaneous, i.e.. the assessee receives the notice/order immediately once the Assessing Authority sends the email or uploads the notice/order on the Common Portal.

4.10 It is further submitted that although the Act does not mandate intimation of the service of notices or orders on the registered email or SMS of an assessee, the Respondent does the same out of abundant caution. An automated SMS and email alert is sent to the mobile number and email address provided by the assessee at the time of registration as required under Rules 8 & 9 of the Rules as soon as any notice or order is uploaded on the Common Portal. In many cases assesseees have stated that they provided the phone number and email address of their GST consultant, and such GST consultant's mobile number and email address would have been provided for multiple assesseees. In most cases the GST

57/99



W.P.No.1114 of 2025

Consultant has failed to keep track of the SMS/email alert in respect to the concerned assessee. The GST consultant is an authorised agent of the assessee, and the GST consultant's neglect and failure to take appropriate steps should be binding consultant is that of the assessee. The mistake or wrong choice of GST on the assessee since the choice of the consultants by assesseees should not be the reason to detriment the Respondent's right to recover taxes due to it by negating or altering the scheme of the Act with respect to service of SCNs or orders.

4.11 In any event, the GST Acts and Common Portal have been in force since August 2017. After nearly 7 years of accessing the Common Portal at least twice every month, assesseees cannot claim they are unfamiliar with the Common Portal.

4.12 The IT Act uses the term "designated computer resource" while determining date and time of service of electronic records through an electronic. In this context it becomes imperative to understand (i) what is "computer resource" and (ii) the process by which a computer

58/99



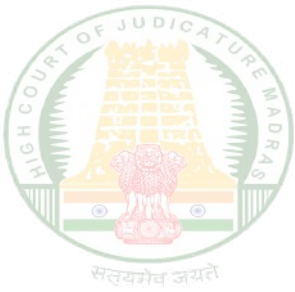
W.P.No.1114 of 2025

resource becomes a "designated computer resource".

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4.13 S.2(k) of the IT Act defines a "computer resource" as "computer computer system, computer network, data, computer data base or software". It is of note that the scheme of the IT Act offers an expansive definition of the term computer resource capable of encompassing within its ambit text-messages, email networks, and any computer network created for a specific purpose.

4.14 The IT Act neither defines the term "designated computer resource", nor does it prescribe the manner in which a computer resource becomes a designated computer resource. Thus, to understand what is a designated computer resource and the manner in which a computer resource becomes a designated computer resource one must turn to common parlance and to judicial pronouncements on the subject how must be understood in the manner in which it was intended by Parliament.



W.P.No.1114 of 2025

4.15 Further, they explained with regard to the designated

computer resource and about the manner to designate a computer resource, which reads as follows:

i) Designated Computer Resource is not defined under the IT Act Therefore, it is necessary to fall back on the commonly understood meaning of "designated" along with the statutory definition of computer resource.

ii) The Oxford English Dictionary defines the term designate in its verb form as "to appoint to an office or function" or "to nominate for some role". The Oxford English Dictionary defines the term designate in its adjective form as "to mark out to a specific position". The underlying thrust of the definition is to clearly identify someone or something for a particular purpose.

4.16 Thus, they would contend that the only thing that has to be examined is as to whether between the petitioners appointed, nominated, marked out, or identified a particular computer resource. Upon close examination of the nature of the GST legislative framework, it will be



W.P.No.1114 of 2025

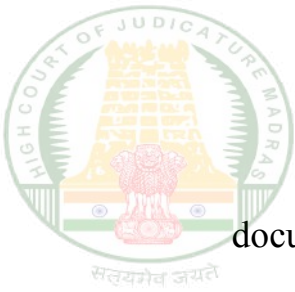
found that not only does the legislative framework designate a computer resource, but the petitioners have also designated a computer resource.

Thus, there is both designation by operation of law and designation by an act of petitioners.

4.17 Further, they have referred Section 13 of the Information Technology Act, 2000, and would submit that the general rule governing the time of receipt of electronic records is found in S.13(2) of the IT Act. It notes that when the addressee has designated a computer resource for the purpose of receiving electronic records, receipt of such electronic record occurs at the time when the electronic record enters the designated electronic resource. The date and time of retrieval of the electronic record by the recipient is not relevant to determine the date and time of service to a designated computer resource.

4.18 Only if the electronic record is sent to a computer resource other than a computer resource so designated, the time of receipt of such electronic record is the time of retrieval by the addressee. For instance, if

61/99



W.P.No.1114 of 2025

document is uploaded on the official website of the Commercial Taxes Department, which is not a designated computer resource, then the date of retrieval of the notification may be argued to be the date of knowledge of the notification.

4.19 Since the communication (SCNs and orders) to the various Petitioners were served on the Common Portal, a designated computer resource, S.13(2)(a)(i) of the IT Act applies. The date and time of receipt occurs at the time when the electronic record enters the designated computer resource, i.e., at the time of uploading the SCNs and orders.

4.20 S.169(1)(d) of the Act permits the Assessing Authority to communicate the notices and orders by way of making it available on the Common Portal. The Respondents have gone beyond this statutory mandate and have also sent email and SMS prompts to assesseees intimating them that notices/orders have been uploaded to the Common Portal to enable them to promptly check and retrieve the same. Thus, the Respondents have discharged their statutory obligations.

62/99



W.P.No.1114 of 2025

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4.21 The notices and orders were served on the assesseees through a designated computer Common Portal. Thus, the date and time of service ought to be S.13(2)(a)(i) of the IT Act, i.e., when the electronic record enters the designated computer resource or when the notice/order is uploaded on the Common Portal. Thus, service of SCNs and orders on the Common Portal is instantaneous. The limitation period for computing period of appeal under S.107 of the Act must start from the date the order was uploaded on the Common Portal.

4.22 The assesseees in the present batch of writ petitions constitute a tiny fraction of the total number of taxpayers to whom SCNs and orders were served on the Common Portal. During the period for April 2024 November 2024, the Respondent Department served a total of 93,351 notices and orders to various assesseees on the Common Portal.

4.23 The vast majority of the assesseees have acknowledged the



W.P.No.1114 of 2025

service of the SCNs and orders via the Common Portal. Approximately 1,500 assesseees aggrieved similar as the assesseees in the instant batch of petitions by the service of SCNs and orders via the Common Portal had approached this High Court. Except the handful of petitioners in the instant batch of petitions, all accepted to litigate the orders on before the Appellate Authority on payment of either (1) 10% of the disputed amount, being the statutory deposit for appeal, if the writ petition was filed within the limitation period for appeal, or (ii) 25% of the disputed amount, being a consent order to afford the assessee an opportunity to litigate if the writ petition was filed beyond the limitation period of appeal.

4.24 Only the assesseees in the instant batch of petitions continue to agitate against the crystal clear law contained in S.169(1)(d). This Court should not dilute the mandate of the Act for a small fraction of assesseees. It is settled jurisprudence in tax law that the difficulty of a few in following the law will not make the law arbitrary or unreasonable.

64/99





W.P.No.1114 of 2025

4.25 Further, in the present batch of writ petitions, there is no challenge to any provision of law particularly S.169 of the GST Act.

Therefore reading down S.169 cannot be sought for by the Petitioners. The provision has to be interpreted as it is the clear unambiguous language of S.169 of GST Act will lead only to one possible interpretation that the Assessing Authority has the option to utilise any one of the modes of service set out in S.169(1) in order to serve SCNs and orders upon an assessee. The choice of one mode of service over the other is the choice of the Assessing Officer and is not open to be questioned by an assessee on the ground of hardship and ignorance of the mechanism of the portal.

4.26 In the light of the above submissions, they request this Court for dismissal of the present petitions.

5. I have given conscious consideration to the submissions made by the respective learned counsel for the petitioners and Mr.P.S.Raman, learned Advocate General and Mr.AR.L.Sundaresan, learned Additional

65/99



W.P.No.1114 of 2025

Solicitor General appearing for the respondents and also perused the materials available on record.

6. In these cases, the petitioners were aggrieved over the *ex parte* impugned assessment orders passed by the respondent in violation of principles of natural justice.

7. According to the petitioners, all the notices were uploaded by the respondents in common portal in terms of the Section 169(1)(d) of the GST Act, which is not a valid mode of service. Further, it was contended on behalf of the petitioners that when the other effective modes of services are available, the respondents are supposed to have sent notices through the said alternative modes as well.

8. Arguments were extensively made by referring the provisions of Section 169 & 107 of the GST Act, Rule 142 of GST Rules and Sections 11, 12, 13 of IT Act. By referring the IT Act, it was submitted that the petitioners have not “designated any computer resource” and if no

66/99



W.P.No.1114 of 2025

computer resource was “designated”, in terms of Section 13(2)(a)(ii) of the IT Act, the time and place of receipt of electronic records would happen only when the said electronic records were retrieved by the Assessee. Hence, according to the petitioners, they came to know about the notices and original assessment orders only when they retrieved it from the portal and thus, the service will deemed to be completed in terms of the provisions of IT Act, only when the order is retrieved by the petitioner.

9. In these cases, all the petitioners have agreed that the “common portal” is “computer resource”. However, according to them, they have to designate the common portal as “designated computer resource” for sending communications in terms of Section 169 of GST Act, otherwise the service of notice will deemed to be completed only when they retrieved it from the common portal in terms of IT Act.

10. On the other hand, the respondents made a submission that by virtue of legal fiction, the common portal is designated as computer

67/99



W.P.No.1114 of 2025

resource of the Assessee. Therefore, in terms of Section 13(2)(a)(i) of the IT Act, the moment, on which the electronic records enter the computer resource, would be considered as the time of receipt of the said electronic record by the Assessee. Therefore, he would submit that the petitioner cannot rebut the said legal fiction and hence, the aforesaid stand taken by the petitioner is not correct.

11. With the aforesaid background, let me analyse the provisions of Section 169 of the GST Act as well as the Section 13 of IT Act. For ready reference, it would be apposite to extract the provisions of Section 169 of the GST Act hereunder:

*169. Service of notice in certain circumstances:*

*(1) Any decision, order, summons, notice or other communication under this Act or the rules made thereunder shall be served by any one of the following methods, namely:--*

*(a) by giving or tendering it directly or by a messenger including a courier to the addressee or the taxable person or to his manager or authorised representative or an advocate or a tax practitioner holding authority to appear in the proceedings on behalf of the taxable person or to*



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W.P.No.1114 of 2025

*a person regularly employed by him in connection with the business, or to any adult member of family residing with the taxable person; or*

*(b) by registered post or speed post or courier with acknowledgment due, to the person for whom it is intended or his authorised representative, if any, at his last known place of business or residence; or*

*(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or*

*(d) by making it available on the common portal; or*

*(e) by publication in a newspaper circulating in the locality in which the taxable person or the person to whom it is issued is last known to have resided, carried on business or personally worked for gain; or*

*(f) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence and if such mode is not practicable for any reason, then by affixing a copy thereof on the notice board of the office of the concerned officer or authority who or which passed such decision or order or issued such summons or notice.*

*(2) Every decision, order, summons, notice or any communication shall be deemed to have been served on the date on which it is tendered or published or a copy thereof is affixed in the manner provided in sub-section (1).*

*(3) When such decision, order, summons, notice or any communication is sent by registered post or speed post,*



*it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such post in transit unless the contrary is proved.*

12. By reading above, it is clear that any decision, order, summons, notices and other communications under the GST Act or Rules made thereunder, shall be served by any one of the modes as prescribed therein. The word “or” has been used immediately after each sub-clause, which means each clause is alternative to each other. Thus, if any one of the modes is adopted by the respondent to send notices, the same would be considered as a sufficient service. Accordingly, the respondents had adopted one of the modes provided in the above provisions, i.e., “to make it available in common portal” in terms of Section 169(1)(d) of the GST Act and hence, the same has to be considered as “sufficient service”.

13. Now, the common aspect, which has to be looked into in the present cases is as to whether making it available in the common portal shall be deemed to be served in terms of Section 169(2) of the GST Act,



W.P.No.1114 of 2025

i.e., either by tendering or publishing or affixing.

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14. As per the provisions of sub-section (1), in terms of Section 169(1)(a), the notice has to be served by way of “tendering”; in terms of Section 169(1)(b), the notice has to be served by way of “RPAD”; in terms of Section 169(1)(e), the notice has to be served by way of “publication”; in terms of Section 169(1)(f), the notice has to be served by way of “affixing” it at the last known place of business or residence of the Assessee. However, the applicability of provisions of Section 169(2) for the provisions of Section 169(1)(c) & (d), i.e., uploading the notices in portal or sending to e-mail id of an Assessee, was already dealt with by this Court vide the judgement of this Court in ***Pandidorai Sethupathi Raja vs. Superintendent of Central Tax*** (referred supra), wherein it has been held as follows:

*“36. This is countered by the petitioner by drawing attention to section 169(2), which deploys the terms "tendered" "published" or "affixed". Thus, according to the petitioner, the absence of the term "uploaded" as a mode of service, is conscious, and should not be taken to*



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W.P.No.1114 of 2025

*be proper service.*

*37. I find no merit in this argument. In my view, making an order available on the Common Portal would tantamount to "tendering" of that order to the recipient. That apart, I am also unable to ascribe any conscious intention on the part of the Legislature to exclude uploading as one of the modes of service. This argument is rejected."*

15. At this juncture, it would be apposite to extract the provisions of Section 13(1) & (2) of the IT Act, hereunder:

*13. Time and place of despatch and receipt of electronic record.—*

*(1) Save as otherwise agreed to between the originator and the addressee, the despatch of an electronic record occurs when it enters a computer resource outside the control of the originator.*

*(2) Save as otherwise agreed between the originator and the addressee, the time of receipt of an electronic record shall be determined as follows, namely:—*

*(a) if the addressee has designated a computer resource for the purpose of receiving electronic records,—*





*(i) receipt occurs at the time when the electronic record enters the designated computer resource; or*

*(ii) if the electronic record is sent to a computer resource of the addressee that is not the designated computer resource, receipt occurs at the time when the electronic record is retrieved by the addressee;*

*(b) if the addressee has not designated a computer resource along with specified timings, if any, receipt occurs when the electronic record enters the computer resource of the addressee.*

16. By reading the above provisions, it is clear that this provision deals with the aspect of time and place of despatch or receipt of electronic records. However, the provisions of Section 169 of the GST Act does not provide explicitly anything with regard to the time and place of despatch or receipt of electronic records, which were sent vide the modes as prescribed in Section 169(1)(c) & (d) of the GST Act. Thus, Section 169 of the GST Act has to be read with Section 13(2) of the IT Act.



W.P.No.1114 of 2025

17. A reading of the provisions of Section 13(2)(a)(i) of the IT Act

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18. There is no dispute on the aspect that the common portal or the e-mail id of the concerned Assessee is the computer resource. Both the parties have no dispute on the said aspect. Now, the only dispute that has to be decided by this Court is as to whether the common portal is the “designated computer resource” or not.

19. According to the respondents, by virtue of legal fiction, the common portal is designated computer resource for the petitioner. On the

74/99



W.P.No.1114 of 2025

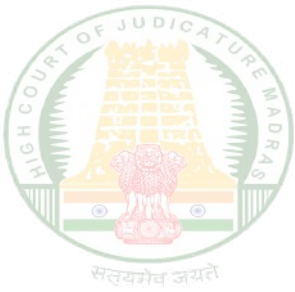
other hand, the petitioners have submitted that they have not specified the common portal as designated computer resource and hence, the receipt of documents will occur only when it was retrieved by the Assessee in terms of Section 13(2)(a)(ii) of the IT Act.

20. There is no dispute on the aspect that by virtue of legal fiction, the common portal is a computer resource for both the petitioners as well as the respondents. The word “computer resource” has been defined in the IT Act at Section 2(k), which reads as follows:

*“2(k) -computer resource means computer, computer system, computer network, data, computer data base or software;”*

21. However, there is no precise definition for the term “designated computer resource”. Therefore, we have to look into the meaning of the term “designated” in Oxford English Dictionary, whereby it has been defined as follows:

*“The Oxford English Dictionary defines the term designate in its verb form as "to appoint to an office or*



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W.P.No.1114 of 2025

*function" or "to nominate for some role".*

*The Oxford English Dictionary defines the term designate in its adjective form as "to mark out to a specific position".*

*The underlying thrust of the definition is to clearly identify someone or something for a particular purpose."*

22. Therefore, by reading the above definition, the word “designated” is nothing but to “appoint” or “nominate” or “mark out” or “identify” a particular computer resource.

23. It is very pertinent to point out here that there are occasions for the petitioners/Assessees to designate the computer resource other than the common portal, for example, when the Assessee is making an application for cancellation of GST Registration, they will provide an e-mail ID and address to the respondents for the purpose of future communication and thereafter, all the communications have to be sent only to the designated computer resource, i.e., e-mail id provided by the Assessee or other addressee. The said situation would fall under the category of Section 13(2)(a)(i) of the IT Act, i.e., the receipt would occur

76/99



W.P.No.1114 of 2025

when the electronic record enters the computer resource.

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24. On the other hand, if the respondents are communicating to other computer resources, viz., uploading in common portal, even after the designation of specific computer resource by the petitioner, the said situation would fall under the category of Section 13(2)(a)(ii) of the IT Act, i.e., the receipt would occur only upon retrieval of the electronic records by the Assessee.

25. Therefore, as far as the application of the provisions of Section 13(2)(a)(i)&(ii) of the IT Act are concerned, when an Assessee had designated a computer resource, the respondents are supposed to have send all the communications to the said computer resource in terms of Section 13(2)(a)(i) of the IT Act. If the respondent failed to do so, the provisions of Section 13(2)(a)(ii) of the IT Act will apply. In other words, if the respondent sent the communication to the computer resource, which was designated by the Assessee, the provisions of

77/99



W.P.No.1114 of 2025

Section 13(2)(a)(i) of the IT Act would apply, i.e., the receipt will occur immediately when the electronic records enter the computer resource. On the other hand if the respondent sent the communications to the other computer resources, even when a computer source was designated by the Assessee, the provisions of Section 13(2)(a)(ii) of the IT Act will apply, i.e., the receipt will occur only when the electronic records were retrieved by the Assessee.

26. However, it would be apposite to extract the provisions of Section 13(2)(b) of the IT Act, which reads as follows:

“13(2)(a).....

*(b) if the addressee has not designated a computer resource along with specified timings, if any, receipt occurs when the electronic record enters the computer resource of the addressee.”*

27. In terms of the above provisions, if the Assessee has not designated any computer resource along with the specified timings, the receipt of the documents occurs when the electronic record enters the



W.P.No.1114 of 2025

computer resource of the Addressee. The said situation will come into picture if the Assessee has failed to provide any designated computer resource.

28. In the present case, there is no dispute on the aspect that the common portal is the computer resource. By virtue of Section 169(1)(d) of the GST Act, all the communications, notices, orders, etc., will be uploaded in the common portal. In such case, if an Assessee is intend to designate a computer resource for the purpose of receiving the communications, orders, summons, etc., in terms of provisions of Section 169(1)(d) of the GST Act, they can designate the common portal as computer resource, from the date of obtaining of GST Registration until its cancellation. Therefore, if an Assessee nominate the common portal as their designated computer resource, the provisions of Section 13(2)(a)(i) of the IT Act will apply. On the other hand, if he failed to designate any computer resources, the provisions of Section 13(2)(b) will come into picture.

79/99



W.P.No.1114 of 2025

29. Therefore, in terms of provisions of Section 169(1)(d) of the GST Act read with Section 13(2)(a)(i) & 13(2)(b) of the IT Act, it is crystal clear that once if the notices, orders and other communications are uploaded in the common portal, the receipt would occur immediately when the electronic records enter the said common portal, despite the fact that it is designated as computer resource by the Assessee or not.

30. In view of the above discussion, it is clear that the common portal is the designated computer resource of the Assessee to send notices, orders, and other communications. In terms of Section 169(1)(d) of the GST Act read with Section 13(2)(a) & 13(2)(b) of the IT Act, once notices are uploaded, the receipt of the same occurs when the said notices enter the computer resources of the Assessee.

31. Therefore, by reading the provisions of Section 13(2)(a) & (b) of the IT Act, it is clear that from the date of issuance of GST Registration number to the Assessee until its cancellation, whenever the summons, notices and other communications were uploaded in the

80/99





W.P.No.1114 of 2025

common portal, the receipt occurs once when the said electronic records enter into the said common portal, which is the computer resource of the Assessee. In such view of the matter, this Court is inclined to hold that the uploading of notices, orders and other communications, in terms of Section 169(1)(d) of the GST Act, is a sufficient service.

32. Therefore, for all these reasons, this Court is unable to persuade with the submissions made by the petitioner that the uploaded of the document in common portal is not a sufficient service.

33. In majority of cases, the assessment orders have been passed in *ex parte*. The grievance of the petitioner was that due to the following reasons, they were unable to file their reply for the show cause notices issued by the respondent:

- i) Notice was uploaded in “View Additional Notice and Orders” column;
- ii) The petitioners were not well versed with the computer operations
- iii) The petitioners are senior citizens;



- iv) The employee, who was handling the GST matters, had availed leave or left office of the petitioner;
- v) The consultant, with whom the petitioner had entrusted the GST matters, had failed to view the portal;

34. The aforesaid reasons are expressed by the Assesseees for not receiving the communications, which were uploaded by the respondents in the common portal. In the impugned assessment orders, it has been recorded by the respondents that they have uploaded in the common portal, however, no reply was filed by the petitioner and in spite of the issuance of reminder notice for personal hearing, none of the petitioners have participated in the personal hearing before the respondent.

35. Hence, it is clear that though no responses were received for the show cause notices, which were uploaded in the common portal, the respondent had continued to upload the reminder notices also in the same portal.

36. Section 169 of the GST Act makes it clear that the service may



W.P.No.1114 of 2025

be effected by virtue of 5 different modes, each one is alternative to one another and the service shall be effected by any one of the modes as prescribed therein. This aspect was elaborately discussed by this Court in ***New Grace Automech Products Pvt. Ltd., vs. State Tax Officer*** (referred supra).

37. The respondents, being well aware of the fact the mode of service adopted by them is not effective but only sufficient in terms of Section 169(1)(d) of the GST Act, had proceeded to pass *ex parte* assessment order. Normally, when a mode adopted by the respondents is not effective, they should have explored the possibilities by sending notices through other modes of services as prescribed therein. There is no bar for the respondent to do so. When such being the case, this Court is unable to understand as to why these Assessing officers had repeatedly sent all the notices, reminders, etc., through ineffective mode of service.

38. This Court expects the respondents to send notice vide a mode of service, which is sufficient as well as effective. In this case, there is

83/99

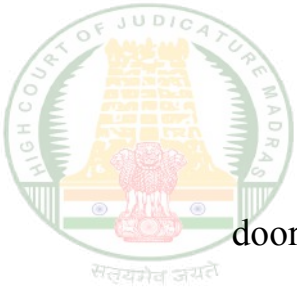


W.P.No.1114 of 2025

no dispute on the aspect that the respondent has issued the notices by adopting the mode as prescribed at Section 169(1)(d) of the GST Act, but being well aware of the fact that the mode of service adopted by them was not effective, they proceeded to pass the *ex parte* assessment orders and they had not even made any attempt to send the notices by way of alternative modes of services.

39. Once if no response was received for the notices, viz., ASMT-10, DRC-01A, DRC-01, etc., which were uploaded in the common portal by the respondents, atleast they have to send the subsequent reminders by way of RPAD. If any one notice is received by the Assesee, he cannot make a plea that they were unaware of the notices, which were uplaoded in the common portal. Thus, this Court suggests the respondent to atleast send the subsequent reminders by virtue of RPAD prior to the passing of assessment order, so that, the precious time of the Assesees as well as the Officers would have been saved. Due to the failure on the part of the respondent to take such conscious decision while issuing notices and passing the assessment orders, they made the Assesees to knock the

84/99



W.P.No.1114 of 2025

doors of this Court, by which, the precious time of this Court is also being wasted. Further, the Assessing Officers also not have to do duplication of their works once again.

40. As far as this Court is concerned, the act of the respondents in these cases will only be considered as an empty formality, by which no useful purpose was achieved. Therefore, this Court is inclined to hold that the service effected by the respondents is sufficient but not effective. If the service of notices made by the respondents was sufficient as well as effective, for example, if they adopted the RPAD mode of service or any other modes as stated in Section 169 of the GST Act, as stated above, the notices were deemed to be served to the Assessee. If the Assessee had not responded for the notices, which were sent vide RPAD or other modes, in addition to uploading in common portal, the respondent shall proceed to pass *ex parte* orders, in which case, the petitioner cannot take a stand that the *ex parte* assessment order has been passed in violation of principles of natural justice. Thereafter, only recourse available to the petitioner is to file an appeal against the assessment order. At any cost, the sending of notices by RPAD cannot be

85/99



W.P.No.1114 of 2025

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dispensed since the Statute provides it as one of the alternative modes of services to the Assesee. Whenever a service is not effective, certainly, the respondent has to follow the alternative modes of service.

41. For all these reasons, this Court is inclined to set aside the *ex parte* assessment orders. However, since the mode adopted by the respondent is sufficient mode, the petitioner had chances to view the portal and participate in the proceedings, but they had failed to do so. Therefore, this Court is of the view that the fault is on both the petitioner as well as the respondent and thus, this Court is inclined to set aside the impugned orders on terms.

42. As far as the writ petitions in W.P.Nos.3119, 4015 & 5038 of 2025 are concerned, though the reply was filed by the petitioner, no opportunity of personal hearing was provided by the respondent prior to the passed of impugned orders. Normally, when the respondent is intend to pass any adverse orders, they should have provided sufficient opportunity to the petitioner in terms of Section 75(4) of the GST Act.

86/99



W.P.No.1114 of 2025

However, in this case, no such opportunity was provided and thus, it is clear that the impugned order came to be passed not only in contrary to the provisions of Section 75(4) of the GST Act but also in violation of principles of natural justice. Therefore, this Court is inclined to set aside the said impugned orders without any conditions.

43. As far as the writ petition in W.P.No.5806 of 2025 is concerned, the impugned order was passed subsequent to the cancellation of GST Registration based on the request made by the petitioner. In this case, the petitioner would have provided their e-mail id for further communications and hence, the provisions of Section 13(2)(a)(ii) of the IT Act would apply. In spite of the same, the notices were uploaded by the respondent in the common portal. Since the petitioner had no occasion to view the portal after the said cancellation, the said notices remained unnoticed by the petitioner. Therefore, this Court is inclined to set aside the impugned order subject to the payment of 10% of the disputed tax amount by the petitioner to the respondent.

87/99



W.P.No.1114 of 2025

44. As far as the writ petition in W.P.No.5055 of 2025 is concerned, the GST Registration was cancelled *suo motto* by the Department and not upon the request made by the petitioner. In such case, the petitioner was supposed to have verified the portal as provided in the GST Act. In such view of the matter, this Court is inclined to set aside the impugned orders subject to the payment of 25% of the disputed tax amount by the petitioner to the respondents.

45. As far as the writ petitions in W.P.Nos.3084 & 4032 of 2025 are concerned, the petitioners had already preferred the appeals against the assessment orders. Since the appeals were filed beyond the period of limitation, the same were rejected by the respondents. However, now the challenge is made only with regard to the *ex parte* assessment orders. Hence, this Court is inclined to set aside the said impugned orders subject to the payment of 25% of the disputed tax amount by the petitioner to the respondent.

46. In all other writ petitions, the petitioners were unaware of





W.P.No.1114 of 2025

the notices uploaded by the respondents in the common portal. In such case, as stated above, the fault is on both the petitioner and the respondents. In such view of the matter, this Court is inclined to set aside the said assessment orders, subject to the payment of 25% of the disputed tax amount by the petitioner to the respondent.

47. In fine, this Court passes the following orders:

i) The impugned orders pertaining to W.P.Nos.3119, 4015 & 5038 of 2025 are set aside and the matters are remanded to the concerned Assessing Officers for fresh consideration without any condition;

ii) The impugned order pertaining to W.P.No.5806 of 2025 is set aside and the matter is remanded to the concerned Assessing Officer for fresh consideration on condition that the petitioner shall pay 10% of disputed tax amount to the respondent within a period of four weeks from the date of receipt of copy of this order;

iii) The impugned orders pertaining to all the other



writ petitions are set aside and the matters are remanded to the respondent for fresh consideration on condition that the petitioners shall pay 25% of disputed tax amount to the concerned Assessing Officers, in each case, within a period of four weeks from the date of receipt of copy of this order.

iv) The setting aside of all the impugned orders will take effect from the date of payment of the said amount.

v) Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of three weeks from the date of payment as stated above;

vi) Thereupon, the respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall hear the petitioner in full and decide the matter in accordance with law

iv) Insofar as the Bank Attachment Notice, if any, is concerned, it is needless to state that once the



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W.P.No.1114 of 2025

impugned order is set aside, the Bank Attachment Order can no longer survive and the same has to be jettisoned by the respondent. Thus, the respondent is directed to issue appropriate communication in that regard on the petitioner's Banker to de-freeze the bank account of the petitioner forthwith

48. With the above directions, all these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

**22.04.2025**

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

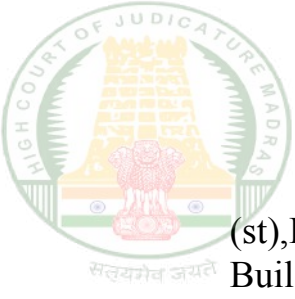
nsa

To

1.Commercial State Tax Officer,  
T.Nagar Assessment Circle,  
Station 46, Greenways Road,  
R.A.Puram, Chennai 28

2.State Tax Officer (intelligence), Group-2  
Office Of The Joint Commissioner

91/99



W.P.No.1114 of 2025

(st),Intelligence,Salem,Commercial Taxes  
Building,Hasthampatti,Salem 636007

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3.State Tax Officer,namakkal (rural)(c)  
Namakkal Rural, Integrated Commercial Taxes Building, Opposite To  
Bsnl, Mohanur Road, Namakkal 637001

4.State Tax Officer (intelligence), Group-2  
Office Of The Joint Commissioner  
(st),Intelligence,Salem,Commercial Taxes  
Building,Hasthampatti,Salem 636007

5.The Assistant Commissioner(st)  
J.J.Nagar Assessment Circle, Chennai Central -ii

6.The Deputy Commissioner (CT)  
o/o the Deputy commissioner (ST) GST Appeal  
Chennai 1, Room No 210, 2nd Floor, C.T. Annexe  
Building, No 1 Greams Road Chennai 600 006

7.The Assistant Commissioner (ST)  
AVADI Assessment Circle, Chennai North Division  
Integrated Commercial Taxes Building No.32,  
Elephant Gate Bridge Road, Vepery, Chennai

8.The State Tax Officer (ST)  
Thirumullaivoyal Assessment circle, Station  
Door No. 32, Room No. 114, 1st Floor,  
Tiruvallur Division, Integrated Commercial  
Taxes offices Building Elephant Gate Bridge  
Road, Vepery, Chennai- 600 003.

9.Assistant Commissioner (st)  
Karumathampatti Assessment Circle,

92/99



W.P.No.1114 of 2025

Dr.Balasundaram Road, Att Colony,  
Gopalapuram, Pappanaickenpalayam,  
Coimbatore

10.Deputy State Tax Officer  
Moore Market Assessment Circle, No.32,  
Integrated Commercial Taxes Office  
Complex, Elephant Gate Bridge Road,(off  
Wall Tax Road), Vepery, Chennai-600 003

11.Deputy State Tax Officer 2  
Gudiyatham East Assessment Circle No. 127,  
Gandhi Road, nadupet, Gudiyatham- 632 602.

12.Deputy State Tax Officer-ii  
Nandanam Assessment Circle, No.46,  
Greenways Road, Mylapore Taluk Office  
Building, 2nd Floor, Chennai-600 028

13.Deputy State Tax Officer(st)  
Avinashi Assessment Circle, Avinashi

14.Commercial Tax Officer / Assistant  
Commissioner (fac)  
Porur Assessment Circle, Station No.4/109,  
1st Floor, Bangalore Chennai Highway Road,  
Varadharajapuram, Nazarathpet, Chennai-600  
123.

15.The Assistant Commissioner (ST )  
Broadway Assessment Circle, No.32,  
Integrated Commercial Taxes Office complex,  
Room No. 304, 3rd Floor, Elephant Gate

93/99



W.P.No.1114 of 2025

Bridge Road, Vepery, Chennai- 600 003.

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16.The Assistant Commissioner ST  
Harbour Assessment Circle, Integrated  
Commercial Taxes Officer Complex, Room  
No.326 Elephant Gate Bridge Road, Chennai-  
003.

17.The State Tax Officer  
Vepery Assessment Circle, No.1, (papjm)  
Annex Building, 1st Floor, Room No.1-110,  
Greams Road, Chennai-600 006.

18.Assistant Commissioner (ST)  
Krishnagiri -ii Circle, Hosur, Tamilnadu  
635104.

19.The Deputy State Tax Officer  
Avarampalayam Circle, Commercial Tax  
Building, Dr.Balasundaram Road,  
Coimbatore-641 018

20.The Deputy State Tax Officer  
Avarampalayam Circle, Commercial Tax  
Building, Dr.Balasundaram Road,  
Coimbatore-641 018

21.Assistant Commissioner St  
Ayyapanthangal Assessment Circle,  
No.4/109,Bangalore Highway Road,  
Varadharajapuram, Chennai-600 123

22.The State Tax Officer (ST)  
Velacherry Assessment circle, Integrated  
Commercial Taxes Department Building  
(South Tower) 2nd Floor, Room No. 234,

94/99



W.P.No.1114 of 2025

Nandanam, Chennai- 035.

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23.The Deputy Commercial Tax Officer  
Washermenpet Assessment Circle Integrated  
Commercial Taxes offices Complex Room No 207  
2nd Floor, Elephant Gate Bridge Road vepery,  
chennai 600 003

24.Deputy Commissioner St  
Toom No. 210, 2nd Floor, Greams Road,  
Chennai 600 006.

25.The Deputy State Tax Officer-ii(fac)  
Cuddalore Town Assessment Circle,  
Cuddalore

26.The Deputy State Tax Officer  
Gandhipuram Assessment Circle,  
Gandhipuram, Coimbatore-641 018

27.The Deputy State Tax Office  
Medavakkam Assessment Circle Room No  
232, 2nd Floor Integrated commercial Taxes  
and Registration Department Building,  
Nandanam Chennai 35

28.State Tax Officer  
Krishnagiri -1, Assessment Circle, Hosur,  
Tamil Nadu 635109.

29.The Assistant Commissioner(ST)  
Peelamedu South Circle, Commercial Tax  
Building, Dr. Balasundaram Road,  
Coimbatore 641018.

95/99



W.P.No.1114 of 2025

30.The Assistant Commissioner(st)(fac)  
Peelaedu South Circle, Commercial Tax  
Building, Dr.Balasundaram Road,  
Coimbatore-641 018

31.The Deputy Commercial Tax Officer  
Peelamedu(north)coimbatore-iii, Coimbatore

32.Assistant Commissioner ST  
Peelamedu (North) Circle, Ground Floor,  
CTO Complex, Dr. Balasundaram Road,  
Coimbatore-641018

33.The State Tax Officer  
Hosur North-i

34.The Assistant Commissioner (st)  
Arisipalayam Assessment Circle. The State  
Tax Officer  
(Also known as Commercial Tax officer) P.N.  
Palayam Circle coimbatore 18

35.The Deputy State Tax Officer (ST)  
Avinashi Assessment Circle, Tiruppur.

36.State Tax Officer  
Also Known As Deputy Commercial Tax  
Officer 2/1-15th Ward Periyamariyamman  
Kovil Backside Visvam Building Street  
Omalur Assessment Circle 636455

96/99





W.P.No.1114 of 2025

37. Assistant Commissioner(st)  
Annuppar Palayam Assessment Circle,  
Ground Floor, Emperor Building, No.16,  
Indira Nagar First Street, Avinashi Road,  
Tiruppur-641 643

38. The Assistant Commissioner (st)  
Koyambedu Assessment Circle, No.4/109,  
Bangalore Highway Road, Varadharajapuram,  
Nazarethpet, Chennai-600 123.

39. The Assistant Commissioner (ST) (FAC)  
Manali Assessment Circle, Integrated Commercial  
Taxes Building, Room No.101, No.32, Elephant Gate  
Bridge Road, Vepery, Chennai- 03

40. The Branch Manager,  
Indian Bank Sector 2, First Main Road,  
Mathur MMDA, Manali-6000681.

41. The Deputy State Tax Officer 1  
Valluvarkottam, Chennai.

42. Branch Manager  
Indian Bank No 36 Sterling Road  
Nungambakkam

43. The State Tax Officer  
Krishnagiri I Assessment Circle, Krishnagiri-  
635 001.

44. The Assistant Commissioner (st)(fac)  
Kongu Nagar Circle, No.16, Indira Nagar 1st  
Street, Emperor Textile Building, Avinashi  
Road, Tiruppur-641 603

97/99



W.P.No.1114 of 2025

45.The Commercial Tax Officer(st)  
Kongu Nagar Circle, Tiruppur

46.Assistant Commissioner ST FAC  
Peelamedu South Circle, Ground Floor, CTO  
Complex, Coimbatore 641 018

47.The Deputy Commissioner (ST),  
Kanchipuram Zone, 1st Floor, Commercial  
Tax Building, Collectorate Complex,  
Kanchipuram 631501.

48.The Deputy State Tax Officer -2  
Sriperumbudur Assessment Circle,  
Kanchipuram Zone, 4/109 Chennai Bangalore  
Road, Varadharajapuram, Thiruvallur 600123.

49.The Deputy Commissioner (ST),  
Kanchipuram Zone, 1st Floor, Commercial  
Tax Building , Collectorate campus,  
Kanchipuram- 631 501.

50.The Deputy State Tax Officer  
Sriperumbudur Assessment circle,  
Kanchipuram Zone, 4/109, Chennai Bangalore  
Road, Varadharajapuram, Thiruvallur- 600  
123.



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W.P.No.1114 of 2025

**KRISHNAN RAMASAMY.J.,**

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**W.P.Nos.1114, 2720, 2723, 2819, 2832, 3084, 3097, 3119, 3288, 3487,**  
**3493, 3498, 3501, 3510, 3593, 3595, 3598, 3623, 3671, 3777, 3782,**  
**3923, 3926, 3929, 3945, 4015, 4032, 4056, 4104, 4296, 4403, 4430,**  
**4459, 4463, 4576, 4707, 4711, 4840, 4848, 4854, 5038, 5055, 5437,**  
**5561, 5633, 5687, 5806, 6000 & 6033 of 2025**  
**&**  
**W.M.P.Nos.4353, 1357, 3064, 3063, 3062, 3065, 3136, 3130, 3399,**  
**3397, 3645, 3647, 3879, 3878, 3875, 3873, 3872, 3870, 3863, 3862,**  
**3890, 3889, 3979, 3980, 3982, 3986, 4015, 4018, 4058, 4200, 4198,**  
**4196, 4195, 4349, 4347, 4354, 4352, 4360, 4359, 4380, 4381, 4561,**  
**4560, 4609, 4606, 4806, 4805, 4913, 4912, 4944, 4943, 4964, 4963,**  
**4966, 4965, 5096, 5094, 5093, 5227, 5226, 5230, 5229, 5362, 5361,**  
**5372, 5370, 5381, 5378, 5990, 5989, 6143, 6142, 6223, 6222, 6271,**  
**6272, 6606, 6631, 3375, 3372, 4531, 4525, 3439, 3442, 4502, 4500,**  
**5592, 5608, 6393 & 6391 of 2025**

22.04.2025