BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.12.2025

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THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD) No.35411 of 2025
and
W.M.P.(MD) No.28107 of 2025

Tvl.FANCY AGENCY
Represented by its Proprietor
M.Mohammed Ayub.
GSTIN 33AJZPA7731Q2ZG,
467, Bazar Street,
Virudhunagar - 626 001. ... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Virudhunagar -1 Assessment Circle,
Commercial Taxes Buildings,
Virudhunagar. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN 33AJZPA7731Q2ZG/2022-23 dated 09.04.2025 for the assessment year 2022-23 passed by the respondent under section 74 of TNGST Act, 2017 and to quash the same as cryptic, non-application of mind, illegal, arbitrary, wholly without jurisdiction and to direct the respondent to proceed afresh, if at all required, only under Section 73 of the TNGST Act, after affording due opportunity of personal hearing to the petitioner.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

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ORDER

In this Writ Petition, the petitioner challenges the impugned Assessment Order dated 09.04.2025 passed by the respondent for the Assessment Year 2022-2023.

2. The learned counsel for the petitioner submitted that the impugned order is an *ex parte* order, as the petitioner failed to file a reply to the Show Cause Notice in Form GST DRC-01 dated 26.11.2024. He submitted that the reason for non-filing of the reply is that the respondent had simultaneously uploaded six notices pertaining to six assessment years on the web portal and had not issued any physical copies thereof. Consequently, the petitioner was confused and failed to notice and respond to the said notices, resulting in the passing of the impugned *ex parte* order.

3. He further submitted that unless an appropriate opportunity is granted to the petitioner, he would be put to irreparable hardship. He

further submitted that in the event this Court is inclined to set aside the impugned order and remit the matter back to the respondent for passing a fresh order, the petitioner is willing to deposit 25% of the balance tax, as the petitioner has already paid 50% of the tax.

4. The learned Additional Government Pleader for the respondent submitted that in the event the petitioner undertakes to pay 25% of the disputed tax, the impugned order may be set aside and the matter may be remitted back to the respondent for passing a fresh order.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

6. The impugned order is an *ex parte* order. The petitioner failed to file a reply to the Show Cause Notice issued by the respondent prior to the passing of the impugned order. The reason assigned by the petitioner for non-filing of the reply and non-participation in the proceedings is that the respondent had issued six notices simultaneously on the web portal pertaining to six assessment years, which caused confusion and consequently, the petitioner failed to respond to the same.

7. The respondent ought to have issued notice through RPAD as an alternative mode of service, in the event no reply was received from the petitioner to the notice uploaded on the web portal. No such alternative mode of service, as contemplated under Section 169 of the TNGST Act, was adopted by the respondent to serve notice on the petitioner.

8. In view of the overall facts and circumstances of the case, this Court is of the view that since the impugned order is an ex parte order, the petitioner should not be put to irreparable hardship and is therefore inclined to afford an opportunity to the petitioner to participate in the proceedings. Accordingly, this Court passes the following orders:

i. The impugned order is set aside, subject to the petitioner depositing 25% of the remaining amount within a period of three weeks from the date of receipt of a copy of this order and the matter is remitted back to the respondent for passing a fresh order.

ii. Thereafter, the petitioner shall file a reply to the Show Cause Notice.

iii. The respondent shall pass a fresh order after affording sufficient opportunity of personal hearing to the petitioner.

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

10.12.2025

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Index : Yes / No
Neutral Citation : Yes / No

To

The Deputy State Tax Officer – 1,
Virudhunagar -1 Assessment Circle,
Commercial Taxes Buildings,
Virudhunagar.

KRISHNAN RAMASAMY, J.

JEN

W.P.(MD) No.35411 of 2025

10.12.2025