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W.P.(MD)Nos.36149 & 36150 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.12.2025

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.36149 & 36150 of 2025
W.M.P.(MD)No.28760 & 28771 of 2025

Tvl. Sun Chemical Oil Industries
Represented by its Proprietor, P. Sathish Durai
No. 2/89, South Street, Mullakkadu
Tuticorin - 628 005.

... Petitioner in all petitions

Vs.

The State Tax Officer
Tuticorin-II Assessment Circle
Tuticorin.

... Respondent in all petitions

Common 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 Respondent vide his order in GSTIN/33FUSPS0512N1Z4 dated 18.02.2025 (Tax Period 2020-2021)& 23.10.2025 (Tax Period 2021-2022) and quash the same as it is illegal and in gross violation of Principles of Natural Justice.

For Petitioner : Mr.C.Jeganathan

For Respondent : Mr.R.Suresh Kumar, AGP



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COMMON ORDER

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These writ petitions have been filed challenging the impugned orders dated 18.02.2025 & 23.10.2025 passed by the respondents.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent in both the petitions.

3. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

4.The learned counsel for the petitioner would submit that in these cases, based on the voluntary request made by the petitioner, their GST Registration was canceled vide order dated 11.01.2022. Subsequent to the said cancellation, all notices/ communications were uploaded in the GST common portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned orders came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, these petitions have been filed.



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4. Further, he would submit that the petitioner is willing to pay 10% of the disputed tax amount to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned orders.

5. On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that the respondent had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, he has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. That apart, since the notices were issued subsequent to the cancellation of GST Registration of the petitioner, he requested this Court to remit the matter back to the respondent, subject to the payment of 10% of the disputed tax amount by the petitioner.

6. Heard the learned counsel for the petitioner and and the learned Additional Government Pleader for the respondent and also perused the materials available on record.



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7. In the cases on hand, it is evident that the show cause notice was uploaded on the GST Portal Tab. According to the petitioner, he was not aware of the issuance of the said show cause notice issued through the GST Portal and the original of the said show cause notice was not furnished to them. In such circumstances, this Court is of the view that the impugned assessment order came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notice.

8. No doubt, sending notice by uploading in portal is a sufficient service, but, the Officer who is sending the repeated reminders, inspite of the fact that no response from the petitioner to the show cause notices etc., the Officer should have applied his/her mind and explored the possibility of sending notices by way of other modes prescribed in Section 169 of the GST Act, which are also the valid mode of service under the Act, otherwise it will not be an effective service, rather, it would only fulfilling the empty formalities. Merely passing an *ex parte* order by fulfilling the empty formalities will not serve any useful purpose and the same will only pave way for multiplicity of litigations,



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not only wasting the time of the Officer concerned, but also the precious time of the Appellate Authority/Tribunal and this Court as well.

9. Thus, when there is no response from the tax payer to the notice sent through a particular mode, the Officer who is issuing notices should strictly explore the possibilities of sending notices through some other mode as prescribed in Section 169(1) of the Act, preferably by way of RPAD, which would ultimately achieve the object of the GST Act. Therefore, this Court finds that there is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner.

10. Further, it was submitted by the learned counsel for the petitioner that the petitioner has voluntarily cancelled their GST Registration. When such being the case, all the communications should have been sent to the e-mail id provided by the petitioner. However, the respondent had failed to do so. Under these circumstances, the impugned orders came to be passed by the respondent without providing any opportunity of personal hearing, which is a clear violation of principles of natural justice.



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11. That apart, now, the petitioner is willing to pay 10% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned orders dated 18.02.2025 & 23.10.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned orders dated 18.02.2025 & 23.10.2025 are set aside and the matters are remanded to the respondent for fresh consideration on condition that the petitioner shall pay 10% of disputed tax amount, in each case, to the respondent within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with



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law, after hearing the petitioner, as expeditiously as possible.

12. With the above directions, these writ petitions are disposed of.

No costs. Consequently, the connected miscellaneous petitions are also closed.

17.12.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The State Tax Officer
Tuticorin-II Assessment Circle
Tuticorin.



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KRISHNAN RAMASAMY.J.,

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