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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43650 of 2026

CNR:{HCMA011670022026}

AND

WMP NO. 49030, 49037 & 49040 OF 2026

Tmt.P.Valarmathy, W/o.Gajendran,
Proprietrix, M/S.Veera Enterprises,
No.16, Mullai Street, Thiruvalluvar Nagar,
Perungudi, Chennai - 600 096.

..Petitioner(s)

Vs

1. The State Tax Officer,
   Sholinganallur Assessment Circle, Room No.240, Second Floor, Integrated Building of Commercial Taxes and Registration Department, Nandanam, Chennai – 600035.

2. Assistant Commissioner,
   Sholinganallur Assessment Circle, 2nd floor, Integrated building for Registration and Commercial Taxes Departments, Nandhanam, Chennai - 600035.

3. The Branch Manager,
   Axis Bank, 37 D, Velacherry Tambaram Main Road, Velacherry, Chennai - 600042.

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, calling for the records of the 1st respondent relating to the impugned Assessment Order bearing Reference No. ZD331225055403S dated 04.12.2025 and the consequential summary of order in Form GST DRC-07 dated 04.12.2025 passed under the provisions of

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the CGST/TNGST Act, 2017 for the Assessment Year 2021-2022, quash the same as illegal, arbitrary, contrary to the provisions of the CGST/TNGST Act, 2017 and violative of the Principles of natural justice and consequently direct the 1st respondent to undertake a fresh assessment after affording the petitioner sufficient opportunity to file objections, produce supporting documents, participate in personal hearing

For Petitioner(s): Mr.A.Praveen Kumar

For Respondent(s): Mr.B.Sivaraman, GA for R1 & 2

Order

This writ petition has been filed challenging the impugned order dated 04.12.2025 passed by the 1st respondent.

2. Mr.B.Sivaraman, learned Government Advocate, takes notice on behalf of the respondents 1 & 2.

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

4. The learned counsel for the petitioner would submit that in this case, all notices/communications were uploaded by the respondent in the GST common

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portal. Since the petitioner had failed to view the portal, they were not aware of the said notices, due to which, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

5. Further, he would submit that the petitioner is ready and 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 order.

6. On the other hand, the learned counsel 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. Therefore, 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.

7. Heard the learned counsel for the petitioner and the respondent and also perused the materials available on record.

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8. In the case 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.

9. No doubt, sending notice by uploading in portal is a sufficient service, but, the Officer, who is sending the repeated reminders, despite the fact that no response from the petitioner to the show cause notices etc., 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 amount to 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, not only wasting the time of the Officer concerned, but also the precious time of the Appellate Authority/Tribunal and this Court as well.

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10. 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 has been lack of efforts in exploring the available opportunities to serve the notices/orders etc., effectively on the petitioner.

11. Further, it was submitted by the learned counsel for the petitioner that the petitioner is ready and 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 order dated 04.12.2025 passed by the 1st respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 04.12.2025 is set aside and the matter is remanded to the 1st respondent for fresh consideration on condition that the petitioner shall pay 10% of the disputed tax amount 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.
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> (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.

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(iii) On filing of such reply/objection by the petitioner, the 1st 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 law, after hearing the petitioner, as expeditiously as possible.

(iv) Considering the fact that the impugned order itself has been set aside, this Court is of the opinion that the attachment made on the bank account of the petitioner cannot survive any longer. As a sequel, the 3rd respondent-Bank is directed to de-freeze the bank account of the petitioner, immediately upon the production of a copy of this order along with the proof with regard to the payment made by the petitioner as stated above.

12. With the above directions, this writ petition is disposed of. No costs. Consequently, the miscellaneous petition in WMP.Nos.49037 & 49040 of 2026 are closed and the miscellaneous petition in WMP.No.49030 of 2026, which has been filed to dispense with the production of original assessment order, is ordered.

30-10-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

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KRISHNAN RAMASAMY J.

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