WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-11-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 36110 of 2026

CNR:{HCMA012009462026}

Case QR

AND

WMP NO. 40392 & 40395 OF 2026

M/s.Sri Mathuru Easwarar Traders
Represented by its Proprietor
Mahalingam Ramaraj
3/61, Ragalpavi
Poolankinar, Tiruppur 642122

..Petitioner(s)

Vs

1. The Deputy State Tax Officer - 1
   Udumalpet South Assessment Circle
   144 B Kandasamy Complex
   Kalpana Road, Udumalpet- 642 126.

2. The Assistant Commissioner (ST)
   Udumalpet South Assessment Circle
   Office of the Deputy Commissioner (ST)
   144 B Kandasamy Complex
   Kalpana Road, Udumalpet 642 126

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Certiorarified Mandamus, calling for the entire records relating to the Impugned Assessment Orders Vide GSTIN.33AXYPR3473R2Z7 /2023-2024 dated on 30.12.2024 and its Consequential demand order in form GST DRC- 07 under Section 74 with Ref. No.ZD331224266825B issued by the 1st respondent, dated 30.12.2024 and its Consequential demand order in form GST DRC- 07 under Section 73 with Ref. No.ZD330425000157X issued by the 1st

https://www.mhc.tn.gov.in/judis

WEB COPY

Respondent, dated 01.04.2025 and its Consequential demand order in form GST DRC- 07 under Section 74 with Ref. No.ZD3306250230700 issued by the 1st Respondent , dated 03.06.2025 and its Consequential demand order in form GST DRC-07 under Section 74 with Ref. No.ZD330625089143D issued by the 1st Respondent dated 10.06.2025, together with the consequential recovery proceedings initiated through DRC-16 dated 17.08.2026 under Section 79 of the GST Act, 2017 and the TNGST Act, 2017, in GSTIN.33AXYPR3473R2Z7 / 2023- 2024 issued by the 2nd respondent and quash the same as being illegal, Arbitrary, Contrary to the provisions of the GST Act 2017 and violative of principles of natural Justice and consequently direct the respondents to conduct any fresh adjudication strictly in accordance with law after affording adequate opportunity of hearing

For Petitioner(s): Mr.D.Parasuram for Mr.Sankar Ganesh S

For Respondent(s): Mr.I.Dinesh, AGP

Order

This writ petition has been filed challenging the order dated 30.12.2024 passed by the respondent.

2. Mr.I.Dinesh, learned Additional Government Pleader, takes notice on behalf of the respondent.

https://www.mhc.tn.gov.in/judis

WEB COPY

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 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 25% 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

https://www.mhc.tn.gov.in/judis

WEB COPY

Court to remit the matter back to the respondent, subject to the payment of 25% 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.

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*

https://www.mhc.tn.gov.in/judis

WEB COPY

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.

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 25% 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 30.12.2024 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 30.12.2024 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount to the respondent, within a period of

https://www.mhc.tn.gov.in/judis

WEB COPY

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

12. With the above directions, this writ petition is disposed of. No costs. Consequently, the miscellaneous petition in WMP.No.40395 of 2026 is closed. The miscellaneous petition in WMP.No.40392 of 2026, which has been filed to dispense with the production of original assessment order, is ordered.

04-11-2026

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

nsa

https://www.mhc.tn.gov.in/judis

WEB COPY

To

1. The Deputy State Tax Officer - 1
   Udumalpet South Assessment Circle
   144 B Kandasamy Complex
   Kalpana Road, Udumalpet- 642 126.

2. The Assistant Commissioner (ST)
   Udumalpet South Assessment Circle
   Office of the Deputy Commissioner (ST)
   144 B Kandasamy Complex
   Kalpana Road, Udumalpet 642 126

https://www.mhc.tn.gov.in/judis

WEB COPY

KRISHNAN RAMASAMY J.

nsa

WP No. 36110 of 2026
AND
WMP NO. 40392 OF 2026,WMP NO. 40395 OF 2026

04-11-2026

https://www.mhc.tn.gov.in/judis