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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43242 of 2026

CNR: {HCMA012115182026}

Sundaramoorthi Devi
W/o.Sundaramurthi
No.4/21, Sowbabanu Palace,
Bajanai Kovil 2nd Street,
Choolaimedu,Chennai - 600094

..Petitioner(s)

Vs

1. the deputy state tax officer
   MMDA Assessment Circle, Chennai-06
   No.88, Mayor Ramanathan Salai,
   Taluk Office Building II Floor,
   Spurtank Road, Chetpet, Chennai - 600 031
2. The Assistant Commissioner (ST)
   MMDA Assessment Circle, Chennai 06,No.88,
   Mayor Ramanathan Salai,Taluk office Building II
   Floor,Spurtank Road, Chetpet,Chennai 600 031

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified Mandamus to call for the records of the Assessment Order GSTIN 33BAHPD0066M1ZW dated 22.04.2024 for the period 2018-2019 passed by the 1st respondent and the consequential Recovery Notice in GSTIN 33BAHPD0066M1ZW/Jul-2017-

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2018, Oct 2017-2017, 2018-19 and 2020-2021 dated 26.08.2025, issued by the 2nd respondent and quash the same as illegal, arbitrary and contrary to law ans consequently direct the respondents to lift the recovery proceedings.

For Petitioner(s): Mr. B.M.Santharam

For Respondent(s): Ms. Amirta Poonkodi Dinakaran
Additional Government Pleader (Taxes)

ORDER

The present Writ Petition has been filed challenging the assessment order dated 22.04.2024 passed by the first respondent and the consequential recovery notice dated 26.08.2025 issued by the second respondent.

2. Ms. Amirta Poonkodi Dinakaran, learned Additional Government Pleader (Taxes) takes notice on behalf of the respondent. By consent of the parties, the main Writ Petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, all notices/communications were uploaded by the respondent under the "View Additional Notices and Orders" column 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 order came to be passed by

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the respondent without providing any opportunity of personal hearing to the petitioner. Therefore, this petition has been filed.

4. Further, he would submit that the petitioner is voluntarily willing to pay 25% of the disputed tax amount to the respondent. To that effect, he has also made an endorsement in the Court bundle. 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.

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, she has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, she requested this Court to remit the matter back to the respondent, subject to the payment of 25% of the disputed tax amount by the petitioner.

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

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7. 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.

8. 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 there is 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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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 has been a lack of effort in applying the available opportunities 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 is 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 22.04.2024 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 22.04.2024 and the consequential recovery notice dated 26.08.2025 are set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner pays 25% of disputed tax amount to the respondent within a period of four (4) 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. In the event, any amount is already recovered or deposited, the petitioner is granted

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liberty to adjust the said amount while making payment of 25% of the disputed tax 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.

11. With the above directions, this Writ Petition is disposed of. There shall be no order as to costs.

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To

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   Mmda Assessment Circle, Chennai-06
   No.88, Mayor Ramanathan Salai,
   Taluk Office Building II Floor,
   Spurtank Road, Chetpet, Chennai - 600 031

2. The Assistant Commissioner (ST)
   Mmda Assessment Circle, Chennai 06,No.88,
   Mayor Ramanathan Salai,Taluk Office Building
   II Floor,Spurtank Road, Chetpet,Chennai 600 031

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KRISHNAN RAMASAMY, J.

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