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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos. 38218 and 38224 of 2026

and WMP Nos.42929 and 42937 of 2026

CNR: {HCMA012197522026}

Tvl.Annai Provision
Represented by its Proprietrix
M.Varalakshmi,
No.12/1, Rajeshwari Mill Opposite
R.S.Road, Sethukarai,
Gudiyatham Vellore District
Tamil Nadu 632 602

..Petitioner in both W.Ps.

Vs

The Deputy State Tax Officer I
Gudiyatham (East) Assessment Circle,
Integrated Commercial Taxes Building,
Ground Floor, R.S. Road, Parasuramanpatti,
Gudiyatham, Vellore District- 635 803.

..Respondent in both W.Ps.

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari calling for the records of the Respondent in Ref. No. ZD331225131925J dated 09.12.2025 for the tax period April 2021 to March 2022, on the file of the Respondent, and quash the same as illegal, without jurisdiction, passed in violation of the principles of natural

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justice, error of law and error apparent on the face of the record and contrary to the provisions of the CGST/TNGST Acts, 2017 and Articles 14 and 300A of the Constitution of India.

For Petitioner(s): Ms. Revathi Manivannan
in both W.Ps.

For Respondent(s): Ms. G. Dhana Madhri
in both W.Ps. Special Government Pleader (T)

COMMON ORDER

The present Writ Petitions have been filed challenging the orders dated 09.12.2025 and 22.12.2025 passed by the respondent.

2. Ms. G. Dhana Madhri, learned Special Government Pleader (T) takes notice on behalf of the respondent. By consent of the parties, the main Writ Petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in these 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 orders came to be passed by

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the respondent without providing any opportunity of personal hearing to the petitioner. Therefore, these petitions have been filed.

4. Further, she would submit that the petitioner is voluntarily willing to pay 10% of the disputed tax amount to the respondent. To that effect, she has also made an endorsement in the Court bundle. Hence, she 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 Special 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 matters 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 the learned Special 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 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 09.12.2025 and 22.12.2025 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 09.12.2025 and 22.12.2025 are set aside and the matters are remanded to the respondent for fresh consideration on condition that the petitioner pays 10% 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 orders will take effect from the date of payment of the said amount. In the event, any amount is already recovered or deposited, the

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petitioner is granted liberty to adjust the said amount while making payment of 10% 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, these Writ Petitions are disposed of. No costs. Consequently, the connected Miscellaneous Petitions are closed.

27-10-2026

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To

The Deputy State Tax Officer I
Gudiyatham (East) Assessment Circle,
Integrated Commercial Taxes Building,
Ground Floor, R.S. Road, Parasuramanpatti,
Gudiyatham, Vellore District- 635 803.

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KRISHNAN RAMASAMY, J.

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