Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43895 of 2026
CNR:{HCMA012314602026}
and
WMP Nos. 49254, 49258 & 49261 of 2026

Sri Hari Softwares
Rep by its proprietor Hariharan.N
4/82, 5th Main Road, Swaminathan Nagar,
Kottivakkam,
Kancheepuram,
Tamil Nadu-600041

..Petitioner(s)

Vs

1. The Deputy State Tax officer-1,
   Thiruvanmiyur Assessment Circle,
   Integrated Commercial Taxes and Registration,
   Department Building,
   Nandanam,
   Chennai-600 035,
   Tamilnadu.

2. ICICI Bank
   Rep by its Bank Mangaer
   No.183,S.V.Patel Salai,
   Adjacent to Mission street
   Raj Bhavan,
   Pondicherry-605 001.

..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 calling for the records relating to the impugned *Ex parte* assessment order bearing Reference No.ZD331225274282L dated 17.12.2025 passed by the 1st respondent and quash the same and consequently direct the 1st 1st respondent to proceed afresh

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affording the petitioner a reasonable opportunity of submitting objections producing supporting documents and of personal hearing.

For Petitioner(s): Mr. Minu EJ for M/s. Gokul Ram Advocates And Associates

For Respondent(s): Mr. I.Dinesh, Additional Government Pleader (Tax) for R1
Mr. Krishnaa for M/s. Acuity Law Associates for R2

Order

This writ petition has been filed challenging the impugned order dated 17.12.2025 passed by the 1st respondent.

2. Mr.I.Dinesh, learned Additional Government Pleader (Tax), takes notice on behalf of the 1st respondent and Mr. Krishnaa, learned counsel takes notice on behalf of the 2nd 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 1st respondent under the a "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 the 1st respondent without providing any opportunity of personal hearing to the petitioner. Therefore, this petition has been filed.

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4. Further, he would submit that the petitioner undertakes to pay 20% of the disputed tax amount to the 1st respondent and also made an endorsement to that effect in the case bundle. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the 1st respondent by setting aside the impugned order.

5. On the other hand, the learned Additional Government Pleader (Tax) appearing for the 1st respondent would submit that the 1st 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 20% of the disputed tax amount by the petitioner.

6. Heard the learned counsel on either side and perused the materials available on record.

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

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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., 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 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.

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

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that there has been a lack of effort in applying the available opportunities to serve the notices/orders etc., effectively on the petitioner.

10. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 20% 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 17.12.2025 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 17.12.2025 is set aside and the matter is remanded to the 1st respondent for fresh consideration on condition that the petitioner shall pay 20% of disputed tax amount to the 1st 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 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.

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11. With the above directions, this writ petition is disposed of. No costs. Consequently, WMP.No.49254/2026 is ordered and other miscellaneous petitions are closed.

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

SK / KSK

To

1. The Deputy State Tax officer-1,
   Thiruvanmiyur Assessment Circle,
   Integrated Commercial Taxes and Registration,
   Department Building,
   Nandanam,
   Chennai-600 035,
   Tamilnadu.

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