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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 42637, 42656 & 42649 of 2026

CNR:{HCMA012388262026}

AND

WMP NO. 47918, 47920, 47930, 47932, 47908 & 47911 OF 2026

Indyan Cottons
Represented by its Partner,
Mrs Saroja W/o. Mr.Muthurathnam,
1/85, Karuppagoundenpalayam,
Tiruppur 641604

..Petitioner(s) in all petitions

Vs

The Deputy State Tax Officer-1
Tiruppur Rural-II Assessment Circle, Tiruppur 1

..Respondent(s) in all petitions

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus,

calling for the records relating to the impugned proceedings of the Respondent in GSTIN 33AACFI8428E1ZL/2019-2020, culminating in the Assessment Order dated 20.11.2025, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No.ZD331125356508E, along with the consequential Form GST DRC-07 dated 20.11.2025, and quash the impugned proceedings as passed beyond the period of limitation and so contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice

calling for the records relating to the impugned proceedings of the Respondent in GSTIN33AACFI8428E1ZL/2021-22,culminating in the

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Assessment Order dated 20.11.2025, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No.ZD331125362891F, along with the consequential Form GST DRC-07 dated 20.11.2025,and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice

calling for the records relating to the impugned proceedings of the Respondent in GSTIN 33AACFI8428E1ZL/2020-21, culminating in the Assessment Order dated 20.11.2025, passed under Section 74 of the CGST/TNGST Act, 2017, bearing Reference No.ZD331125362197HE, along with the consequential Form GST DRC-07 dated 20.11.2025, and quash the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice

For Petitioner(s): Ms.Megha Srinivasan

For Respondent(s): Mr.B.Sivaraman, GA

Order

These writ petitions have been filed challenging the orders dated 20.11.2025 passed by the respondent.

2. Mr.B.Sivaraman, learned Government Advocate, takes notice on behalf of the respondent.

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

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4. The learned counsel for the petitioner would submit that in these 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 orders came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, these petitions have been filed.

5. Further, she would submit that the petitioner is ready and willing to pay 25% of the disputed tax amount, in each petitions, to the respondent. Hence, she 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 25% of the disputed tax amount by the petitioner.

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

8. In the cases 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

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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, in each petitions, to the respondent. In such view of the matter, this Court is inclined to set aside the impugned orders dated 20.11.2025 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned orders dated 20.11.2025 are set aside and the matters are remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount, in each petitions, 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.

(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, these writ petitions are disposed of. No costs. Consequently, the miscellaneous petitions in WMP.Nos.47911, 47920 & 47932 of 2026 are closed. The miscellaneous petition in WMP.Nos.47908, 47918 & 47930 of 2026, which have been filed to dispense with the production of original assessment order, are ordered.

28-10-2026

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

To
The Deputy State Tax Officer-1
Tiruppur Rural-II Assessment Circle,
Tiruppur 1

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KRISHNAN RAMASAMY J.

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