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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. 42742 of 2026

CNR:{HCMA012430832026}

AND

WMP NO. 48045 OF 2026

M/s.Rajkrishna Aditya Auto Store Private Limited
Rep. by its Authorized Signatory
Mr. P Maheswaran
SF 352/ 1A, 2A,Kallikadu Thottam,
Thudiyalur Main Road,
Saravanampatty,Coimbatore,
Tamil Nadu-641035.

..Petitioner(s)

Vs

The Assistant Commissioner, (ST)
Saravanampatti West Circle,
Coimbatore, Tamil Nadu.

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, call for the records of the Impugned Assessment Order in Ref. No ZD331125417817F dated 24.11.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2021-22 from the files of the respondent herein, QUASH the same

For Petitioner(s): Ms.Jyotsna Sivakumar

For Respondent(s): Ms.Amirta Poonkodi Dinakaran, AGP

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Order

This writ petition has been filed challenging the impugned order dated 24.11.2025 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Additional Government Pleader, takes notice on behalf of the respondent.

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.

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5. Further, she would submit that the petitioner has already paid more than 50% of the disputed tax amount 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, 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.

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

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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 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.

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11. Further, it was submitted by the learned counsel for the petitioner that the petitioner has already paid more than 50% 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 24.11.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 24.11.2025 is set aside and the matter is remanded to the respondent for fresh consideration.

(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 receipt of a copy of this order.

(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.

(iv) Considering the fact that the impugned order itself has been set aside, this Court is of the opinion that the attachment made on the bank account of the petitioner cannot survive any longer. As a sequel, the concerned Bank is directed to de-freeze the bank accounts of the petitioner, immediately upon the production of a copy of this order.

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12. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

28-10-2026

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

nsa

To

The Assistant Commissioner, (ST)
Saravanampatti West Circle,
Coimbatore, Tamil Nadu.

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KRISHNAN RAMASAMY J.

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