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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 44379, 44400 & 44386 of 2026

CNR:{HCMA012481272026}

AND

WMP NO. 49778, 49779, 49785, 49786, 49810 & 49811 OF 2026

Idappadi Municipality
Rep. by its Commissioner,
155, Jalakandapuram Road,
Salem, Tamil Nadu-637101,
GSTIN 33AAALI0093B1ZR

..Petitioner(s) in all petitions

Vs

The Sate Tax Officer
Inspection III, Salem (Intelligence) Division,
Commercial Taxes Department,
Commercial Taxes Building,
Pitchards Road, Hasthampatti,
Salem 636007

..Respondent(s) in all petitions

Common Prayer:

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

calling for the records relating to the Order passed by the Respondent in Form GST-DRC-07 bearing Reference No. ZD330225061752M under Section 74 of the TNGST Act, 2017 dated 06.02.2025 in respect of the FY 2023-24, quash the same

calling for the records relating to the Order passed by the Respondent in Form GST-DRC-07 bearing reference number ZD330225061842L under Section 74 of the TNGST Act, 2017 dated 06.02.2025 in respect of the FY 2022-23, quash the same

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calling for the records relating to the Order passed by the Respondent in Form GST-DRC-07 under Section 74 of the TNGST Act, 2017 dated 06.02.2025 in respect of the Financial Year FY 2020-21, bearing Reference No. ZD330225061991G and quash the same

For Petitioner(s): Mr.L.P.Maurya

For Respondent(s): Mr.I.Dinesh, AGP

Common Order

These writ petitions have been filed challenging the orders dated 06.02.2025 passed by the respondent.

2. Mr.I.Dinesh, learned Additional Government Pleader, 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.

4. The learned counsel for the petitioner would submit that in these cases, 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

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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, he would submit that the petitioner has already paid 50% of the disputed tax amount, in WP.No.44379 & 44386 of 2026, and the entire disputed tax amount, in WP.No.44400 of 2026, to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned orders.

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 orders. Therefore, he 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.

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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 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

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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 has already paid 50% of the disputed tax amount, in WP.No.44379 & 44386 of 2026, and the entire disputed tax amount, in WP.No.44400 of 2026, to the respondent. In such view of the matter, this Court is inclined to set aside the impugned orders dated 06.02.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned orders dated 06.02.2025 are set aside and the matters are 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.

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12. With the above directions, these writ petitions are disposed of. No costs. Consequently, the miscellaneous petitions in WMP.Nos.49779 & 49786 of 2026 are closed and the miscellaneous petitions in WMP.Nos.49778 & 49785 of 2026, which have been filed to dispense with the production of original assessment order, are ordered.

30-10-2026

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

nsa

To

The Sate Tax Officer
Inspection III, Salem (Intelligence) Division,
Commercial Taxes Department,
Commercial Taxes Building,
Pitchards Road, Hasthampatti, Salem 636007

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KRISHNAN RAMASAMY J.

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AND
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