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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. 44450 & 44455 of 2026

CNR:{HCMA012537722026}

AND

WMP NO. 49888, 49890, 49891, 49897, 49898 & 49899 OF 2026

Thanigai Landscapers,
Rep by its Partner,
Mr.K.Manikanda Subbian,
Aged about 36 years,
No. 41, 11th Street, Anjugam Nagar,
Kolathur, Chennai - 600099.

..Petitioner(s)

Vs

1. Deputy Commissioner (CT),
   DC, GST Appeal, 2nd Floor, Main Building,
   Greams Road, Chennai – 600006.

2. Assistant Commissioner (State Tax),
   Villivakkam Assessment Circle,
   No. 1, Greams Road, PAPJM Annexure
   Building, 2nd Floor, Chennai - 600006.

3. The Branch Manager,
   Indian Overseas Bank, IFSC
   IOBA0000090A10, Lakshmi Arcade,
   Ground Floor, 11th Cross, Thillai Nagar,
   Trichy - 620018.

..Respondent(s)

Common Prayer:

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

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calling for the records of order in Form GST APL 02 (under Rule 108(3)), dated 20.05.2026, bearing Reference No. ZD3305261907073, for the Financial Year 2021- 22, on the file of the 1st Respondent and quash the same.

calling for the records of order bearing Reference No ZD331225159260R dated 10.12.2025 u/s.73 of TNGST Act, 2017, along with summary of the order dated 10.12.2025 bearing Reference No ZD331225159260R for the Financial Year April 2021 - March 2022, on the file of the 1st Respondent and quash the same.

For Petitioner(s): Ms.S.Sriniranjani

For Respondent(s): Mr.I.Dinesh, AGP for R1 & 2

Common Order

These writ petitions have been filed challenging the assessment order dated 10.12.2025 & rejection order dated 20.05.2026 passed by the respondent.

2. Mr.I.Dinesh, learned Additional Government Pleader, takes notice on behalf of the respondents 1 & 2.

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 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 time. Under these circumstances, the impugned assessment order dated 10.12.2025 came to be passed by the 1st respondent without providing any opportunity of personal hearing to the petitioner. Aggrieved over the same, an appeal was preferred by the petitioner, however, the same was rejected vide the order dated 20.05.2026. Hence, these petitions have been filed.

5. Further, she would submit that the petitioner has already paid 10% of the disputed tax amount and now, she is ready and willing to pay the remaining 15% 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 assessment 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 assessment order. Therefore, he

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requested this Court to remit the matter back to the respondent, subject to the payment of 15% of the disputed tax amount by the petitioner.

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*

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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.

11. Further, it was submitted by the learned counsel for the petitioner that the petitioner has already paid 10% of the disputed tax amount and now, he is ready and willing to pay additional 15% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to quash the appeal rejection order dated 20.05.2026 and set aside the impugned assessment order dated 10.12.2025 passed by the 1st respondent. Accordingly, this Court passes the following order:-

(i) The impugned appeal rejection order dated 20.05.2026 is quashed.

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(ii) The impugned assessment order dated 10.12.2025 is set aside and the matter is remanded to the 1st respondent for fresh consideration on condition that the petitioner shall pay 15% of the disputed tax amount 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.

(iii) 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.

(iv) 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.

(v) Considering the fact that the impugned assessment 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 3rd respondent-Bank is directed to de-freeze the bank account of the petitioner, immediately upon the production of a copy of this order along with the proof with regard to the payment made by the petitioner as stated above.

12. With the above directions, the writ petition in WP.No.44455 is disposed of. The writ peition in WP.No.44450 of 2026 is allowed. No costs.

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Consequently, the miscellaneous petitions in WMP.Nos.49890, 49891, 49898 & 49899 of 2026 are closed and the miscellaneous petitions in WMP.Nos.49888 & 49897 of 2026, which have been filed to dispense with the production of original assessment orders, are ordered.

30-10-2026

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

nsa

To

1. Deputy Commissioner (CT),
   DC, GST Appeal, 2nd Floor, Main Building,
   Greams Road, Chennai – 600006.

2. Assistant Commissioner (State Tax),
   Villivakkam Assessment Circle, No. 1, Greams Road, PAPJM Annexure Building, 2nd Floor,
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KRISHNAN RAMASAMY J.

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