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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 44347 of 2026

CNR:{HCMA012596262026}

AND

WMP NO. 49740 OF 2026,WMP NO. 49741 OF 2026

Sathya Kumar Maheswari
Proprietor of Sri Balamurugan Indane Gas
Services,
No.2/416, Siddarkoil Main Road, Sivadapuram
Salem-636 307

..Petitioner(s)

Vs

Assistant Commissioner ST
Salem Rural Assessment Circle,
Integrated Commercial Taxes Building
Pitchards Road,
Hasthampatty,
Salem-636007

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari to call for the impugned order dated 04.12.2025 of the respondent passed in Reference No.ZD331225060394M in GSTIN33AJLPM9873B1ZZ for the year 2021-2022 and quash the same

For Petitioner(s): Mr.Jawahar Surya P

For Respondent(s): Mr.I.Dinesh, Additional Government Pleader (Taxes)

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Order

The present Writ Petition has been filed challenging the assessment order in Form GST DRC-07 dated 04.12.2025.

2. The learned counsel for the petitioner submits that the respondent initiated proceedings under Section 73 of the CGST / TNGST Act, alleging certain discrepancies. Subsequently, the petitioner's GST registration was cancelled with effect from 11.12.2023. The petitioner was under the bona fide impression that all proceedings concerning the GST registration had come to an end and that there were no further proceedings requiring its immediate attention, particularly regarding online communications. Under such circumstances, the impugned order came to be passed. The petitioner was not afforded an effective opportunity to place its explanation and supporting documents before the respondent prior to the passing of the impugned order. The proceedings were concluded without properly considering the petitioner's actual business transactions, books of account, tax invoices, returns, Input Tax Credit (ITC) particulars, and the reconciliation of the alleged differences. He further contends that the mandatory requirement of an effective personal hearing under Section 75(4) of the CGST Act has not been complied with, and that the order has been passed in gross violation of the principles of natural justice.

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3. Further, the learned counsel for the petitioner submitted that the petitioner is willing to deposit 25% of the disputed tax amount with the respondent.

4. On the other hand, the learned Additional Government Pleader (Taxes) appearing for the respondent submits that the respondent had uploaded the notices on the GST online portal, but the petitioner failed to avail of the said opportunity. However, he fairly admitted that no opportunity of a personal hearing was provided to the petitioner prior to the passing of the impugned order. Furthermore, since the notices were issued subsequent to the cancellation of the petitioner's GST registration, he requested this Court to remit the matter back to the respondent for fresh consideration, subject to the condition that the petitioner deposits 25% of the disputed tax amount.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes) for the respondent, and also perused the materials available on record.

6. In the case on hand, it is evident that the show-cause notice was uploaded only under the specific tab of the GST portal. According to the petitioner, they were not aware of the issuance of the said show-cause notice via the portal, as it was issued subsequent to the cancellation of their GST

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registration, and the physical copy of the said notice was never served upon them. In such circumstances, this Court is of the view that the impugned assessment order came to be passed without affording an opportunity of a personal hearing to the petitioner, thereby confirming the proposals contained in the show-cause notice.

7. 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.

8. 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

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

9. Further, it was submitted by the learned counsel for the petitioner that GST Registration was cancelled on 11.12.2023. When such being the case, all the communications should have been sent to the e-mail id provided by the petitioner. However, the respondent had failed to do so. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing, which is a clear violation of principles of natural justice.

10. That apart, now, the petitioner is willing to pay 25% 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 04.12.2025 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 04.12.2025 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of 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

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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.

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

11. With the above directions, this writ petition is disposed of. No costs. Consequently, WMP.No.49740/2026 is ordered and WMP.No.49741/2026 is closed.

29-10-2026

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

SK
To
Assistant Commissioner ST
Salem Rural Assessment Circle,
Integrated Commercial Taxes Building
Pitchards Road,
Hasthampatty, Salem-636007

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KRISHNAN RAMASAMY J.

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