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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-11-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 44941 of 2026

CNR:{HCMA012641582026}

Case QR

AND

WMP NO. 50446 & 50449 OF 2026

Supreme Agro Foods,
Represented by its Partner, Mathimaran Preethi,
No.1148/1C2, Mussaravakkam
Village,Kanchipuram Taluk,
Tamilnadu - 631 551.

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST) (FAC),
   Kancheepuram Rural Assessment Circle,1st Floor, Commercial Tax Office,Collectorate Campus, Kancheepuram - 631 501.

2. The Deputy Commissioner (CT),
   GST Appeal, Kancheepuram,Taluk Office Building,Collectorate Campus,
   Kancheepuram - 631 501.

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Certiorarified Mandamus, to call for the records of impugned order under Section 73 dated 29.12.2025 having Reference No. ZD331225432950M passed by the 1st respondent for the financial year 2021-22 and Appeal rejection order having Reference No. ZD330826201889Z dated 21.08.2026 passed by the 2nd respondent and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the second respondent to condone the delay in filing the

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appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing

For Petitioner(s): Mr.V.Parthiban

For Respondent(s): Ms.G.Dhana Madhri, SGP

Order

This writ petition has been filed challenging the impugned assessment order dated 29.12.2025 and the impugned appeal rejection order dated 21.08.2026 passed by the respondents.

2. Ms.G.Dhana Madhri, learned Special 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 assessment order came to be passed

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by the 1st respondent without providing any opportunity of personal hearing to the petitioner. Aggrieved over the said order, an appeal was preferred by the petitioner, however, the said appeal was rejected by the 2nd respondent, vide rejection order dated 21.08.2026, on the aspect of limitation. Hence, this petition has been filed.

5. Further, he would submit 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. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the 1st respondent by setting aside the impugned assessment order 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, subject to the payment of 15% 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 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 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 15% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to quash the impugned appeal rejection order dated 21.08.2026 and set aside the impugned assessment order dated 29.12.2025. Accordingly, this Court passes the following order:-

(i) The impugned rejection order dated 21.08.2026 passed by the 2nd respondent is quashed.

(ii) The impugned assessment order dated 29.12.2025 is set aside and the matter is remanded to the 1st respondent for fresh consideration on condition that the petitioner shall pay

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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.

(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 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.

12. With the above directions, this writ petition is disposed of. No costs. Consequently, the miscellaneous petition in WMP.No.50449 of 2026 is closed. The miscellaneous petition in WMP.No.50446 of 2026, which has been filed to dispense with the production of original assessment order, is ordered.

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

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KRISHNAN RAMASAMY J.

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