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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-11-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 46664 of 2026
and W.M.P.Nos.52472, 52475 & 52478 of 2026

CNR: {HCMA012766472026}

Case QR

Suriyaprakasam Prakadeesh Kumar
Former Partner, M/s. Plus Max Films
No. 29, Mela Srinivasapuram, Veppanthattai,
Perambur, Perambalur District,
Tamil Nadu 621 110

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
   Commercial Taxes Department
   Pondy Bazaar Assessment Circle
   No. 46, 2nd Floor, Mylapore Taluk Office Building,
   Greenways Road, R.A. Puram, Chennai 600 028.

2. The Deputy Commissioner
   Commercial Taxes Department
   Chennai Central III
   PAPJM Main Building,
   3rd Floor,
   No. 1, Greams Road, Chennai 600 006.

3. State Bank of India
   Represented by its Branch Manager
   Tiruchengode Town Branch,
   Sankari Main Road, Setharampalayam,
   Tiruchengode, Tamil Nadu 637 209

4. The Sub-Registrar
   Veppanthattai Sub Registrar Office,
   Athur Main Road, Veppanthattai
   Perambalur District, Tamil Nadu 621 116.

..Respondent(s)

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Prayer: This writ petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the 1st Respondent contained in the Summary of Order in Form GST DRC-07 bearing Reference No. ZD330225274322Q, dated 26.02.2025, together with the proceedings in GST 33AAYFP2493C1ZZ/2020-21, dated 26.02.2025, passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 read with the Central Goods and Services Tax Act, 2017 for FY 2020-21, and the consequential notice in Form GST DRC-13, dated 27.05.2025, together with the covering letter in GSTIN/ 33AAYFP2493C1ZZ/ 2024-25, dated 27.05.2025, issued by the 2nd Respondent to the 3rd Respondent under Section 79(1)(c) of the Tamil Nadu Goods and Services Tax Act, 2017 and the Central Goods and Services Tax Act, 2017, in so far as it relates to the demand under the said order and quash the same as arbitrary, unjust and illegal and consequently, direct the 3rd Respondent to lift the attachment of the bank account of M/s. Plus Max Films bearing Account No. 39021621039 maintained with the 3rd Respondent and direct the 4th Respondent not to register and to cancel if registered, any encumbrance in favour of the 2nd Respondent over the immovable properties of the Petitioner.

For Petitioner(s): Mr.Suhrith Parthasarathy

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Additional Government Pleader (T) for R1 & 2

ORDER

This writ petition has been filed challenging the impugned order dated 26.02.2025 passed by the first respondent.

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2. Ms.Amirta Poonkodi Dinakaran, learned Additional Government Pleader, takes notice on behalf of the respondents 1 & 2. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, all notices/communications were uploaded by the first respondent under the "View Additional Notices and Orders" column in the GST common portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the first respondent without providing any opportunity of personal hearing to the petitioner. Therefore, this petition has been filed.

4. Further, he would submit that the petitioner undertakes to pay 25% of the disputed tax amount to the first respondent and also made an endorsement to that effect in the case bundle. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the first respondent by setting aside the impugned order.

5. On the other hand, the learned Additional Government Pleader appearing for the respondents 1 & 2 would submit that the first respondent had

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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 first respondent, subject to the payment of 25% of the disputed tax amount by the petitioner.

6. Heard the learned counsel on either side and perused the materials available on record.

7. 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.

8. No doubt, sending notice by uploading in portal is a sufficient service, but, the Officer who is sending the repeated reminders, despite of 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

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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.

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

10. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the disputed tax amount to the first respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 26.02.2025 passed by the first respondent. Accordingly, this Court passes the following order:-

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(i) The impugned order dated 26.02.2025 is set aside and the matter is remanded to the first respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the first 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 first 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 and hence, it is to be lifted. As a sequel, the concerned Bank is directed to de-freeze the bank account of the petitioner, upon production of the proof of payment of the said amount along with a copy of this order by the petitioner and permit them to operate the accounts normally.

(v) In regard to attachment of properties, the concerned

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authority is directed to give appropriate instruction to lift the same.

11. With the above directions, this writ petition is disposed of. No costs. W.M.P.No.52472 of 2026 filed to dispense the production of original impugned order, is allowed. Consequently, the connected miscellaneous petitions are closed.

17-11-2026

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

VM

To:

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   Commercial Taxes Department
   Pondy Bazaar Assessment Circle
   No. 46, 2nd Floor, Mylapore Taluk Office Building,
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KRISHNAN RAMASAMY, J.

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   Veppanthattai Sub Registrar Office,
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   Perambalur District, Tamil Nadu 621 116.

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