BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.1093 & 1094 of 2026
& W.M.P(MD)Nos.837 & 839 of 2026

Tvl.Praveenselvakumar
S/o.Balachandran
No.2/145, Kovilpatti Main Road
Malayadipatti, Karisaththan
Sankarankovil, Tirunelveli - 627 753.

... Petitioner in both cases

Vs.

The Deputy State Tax Officer - 2 /
Deputy Commercial Tax Officer
Rajapalayam I Assessment Circle
Virudhunagar District.

... Respondent in WP(MD)No.1093 of 2026

The Assistant Commissioner,
Rajapalayam I Assessment Circle
Virudhunagar District.

... Respondent in WP(MD)No.1094 of 2026

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari,

calling for the impugned assessment order on the file of respondent vide Case ID No. GSTIN/33DDJPP8930H1Z8/2019-20 dated

30.08.2024 and summary order reference number ZD330824298997F 30.08.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20

calling for the impugned assessment order on the file of respondent vide GSTIN. 33DDJPP8930H1Z8/2020-21 summary order reference number ZD331224142167Q dated 17.12.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21

For Petitioner
in both cases : Mr.Raja.Karthikeyan

For Respondent
in both cases : Mr.R.Suresh Kumar, AGP

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 30.08.2024 & 17.12.2024 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents.

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 was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned orders came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Therefore, these petitions have been filed.

5. Further, he would submit that the respondent had already recovered the entire disputed tax amount from the petitioner. 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 Additional Government Pleader 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 matters back to the respondent.

7. Heard the learned counsel for the petitioner and and the learned Additional Government Pleader for 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, inspite of the fact that 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 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 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 is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner.

11. Further, it was submitted by the learned counsel for the petitioner that the respondent had already recovered the entire disputed tax amount from the petitioner. In such view of the matter, this Court is inclined to set aside the impugned orders dated 30.08.2024 & 17.12.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned orders dated 30.08.2024 & 17.12.2024 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.

12. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

20.01.2026

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

To

1.The Deputy State Tax Officer - 2 /
Deputy Commercial Tax Officer
Rajapalayam I Assessment Circle
Virudhunagar District.

2.The Assistant Commissioner,
Rajapalayam I Assessment Circle
Virudhunagar District.

KRISHNAN RAMASAMY.J.,

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