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.1100 to 1103 of 2026
& W.M.P.(MD)Nos.848, 849, 851 to 854, 857 & 858 of 2026

M/s. Mathusamy Thangamuthu Nachiyar
Having its Office at
No.1F1-D5, Aringar Anna Street
Kovilpatti, Thoothukudi District
Tamilnadu - 628 501
Represented by its Proprietor
M. Thangamuthu Nachiyar

... Petitioner in all petitions

Vs.

1. The Commissioner Of Commercial Taxes
Ezhilagam, Chepauk, Chennai - 600 005.

2. The State Tax Officer
Office of the Commercial Taxes Department
Kovilpatti - 1 Circle, Thoothukudi District
Tamil Nadu.

3. The Branch Manager
The Federal Bank
Kovilpatti Branch.

... Respondents in all petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records and to quash the ex-parte final order in cancelled GSTIN - 33ADXPT2445G1Z5 (2022-23) dated 04.06.2025 and consequently direct the respondents to treat the GST-TDS for FY 2022-23 as validly credited under new GSTIN - 33DXPT2445G2Z4 and to drop all proceedings initiated under the cancelled GSTIN and to forthwith defreeze the petitioners bank account.

calling for the records and to quash the ex-parte final order in cancelled GSTIN - 33ADXPT2445G1Z5 (2023-24) dated 16.07.2025 and consequently direct the respondents to treat the GST-TDS for FY 2023-24 as validly credited under new GSTIN - 33DXPT2445G2Z4 and to drop all proceedings initiated under the cancelled GSTIN and to forthwith defreeze the petitioners bank account

calling for the records and to quash the ex-parte final order in cancelled GSTIN - 33ADXPT2445G1Z5 (2020-21) dated 04.06.2025 passed in respect of the cancelled GSTIN 33ADXPT2445G1Z5 and consequently direct the respondents to treat the GST-TDS for FY 2020-21 as validly credited under new GSTIN - 33DXPT2445G2Z4 and to drop all proceedings initiated under the cancelled GSTIN and to forthwith defreeze the petitioners bank account

calling for the records and to quash the ex-parte final order in cancelled GSTIN. 33ADXPT2445G1Z5 (2024-25) dated 04.06.2025 and consequently direct the respondents to treat the GST-TDS for FY 2024-25 as validly credited under new GSTIN 33DXPT2445G2Z4 and to drop all proceedings initiated under the cancelled GSTIN and to forthwith defreeze the petitioner's bank account

For Petitioner
in all petitions : Ms.G.Dhanalakshmi

For Respondent
in all petitions : Mr.R.Suresh Kumar, AGP

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 04.06.2025 & 16.07.2025 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, the petitioner's old GST number was suo moto cancelled by the respondent on 31.12.2019. Subsequently, they obtained the new GST No.33ADXPT2445G2Z4 on 27.07.2021. Under these circumstances, all notices/communications, pertaining to the old GST number, 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. At this juncture, 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 now the petitioner is willing to pay 25% of the disputed tax amount to the respondent in each case. 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. He would also request this Court to lift the attachment order for making payment of 25% of the disputed tax amount as stated above.

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, subject to the payment of 25% of the disputed tax amount as agreed by the petitioner.

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 now, the petitioner is willing to pay 25% of the disputed tax amount (Rs.6,00,000/-) to the respondent. For making such payment, the petitioner had requested this Court to lift the bank attachment made by the respondent.

12. In view of the above, this Court is inclined to set aside the impugned orders dated 04.06.2025 & 16.07.2025 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned orders dated 04.06.2025 & 16.07.2025 are set aside and the matters are remanded to the respondent for fresh consideration on condition that the petitioner shall pay a sum of Rs.6,00,000/- (Rupees Six Lakhs Only) 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.
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> (ii) As requested above, the petitioner is permitted to utilize his bank account for the payment of Rs.6,00,000/-. Thus, upon production of a copy of this order, the 3rd respondent-Bank is directed to release

only a sum of Rs.6,00,000/- from the petitioner's bank account for making the payment as stated above.

(iii) After such payment, 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 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 order itself has been set aside, this Court is of the opinion that the consequential proceedings cannot survive any longer and hence, the same stands lifted. As a sequel, the 3^{rd} is directed to release the attachment and de-freeze the bank account of the petitioner in entirety, immediately upon the production of a copy of this order along with the proof for payment of Rs.6,00,000/- as stated at clause (i).

(vi) It was brought to the knowledge of this Court that the petitioner had obtained new GST number (33ADXPT2445G2Z4). Hence, it is up to the petitioner to make use of the new GST number and avail ITC. In such case, the Authorities concerned are directed to permit the petitioner to merge the old GST number (33ADXPT2445G1Z5) and new GST number (33ADXPT2445G2Z4) and utilize ITC, if any, in future transaction.

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

20.01.2026

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

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