BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No2588 & 2589 of 2026
& W.M.P(MD)Nos.2180, 2181, 2185 & 2187 of 2026

ArumugamRamasamy

... Petitioner in both cases

Vs.

1. The Assessment Unit
Income Tax Department.
National Faceless Assessment Centre
4th Floor, Mayur Bhawan Connaught Lane
Connaught Place, New Delhi - 110001.

2. The Income Tax Officer
Ward I, Palani Bye Pass Road
Kottaipatti Post, Dindigul
Tamilnadu - 624002.

3. The Principal Commissioner of Income Tax
Madurai-1
2, V P Rathinasamy Nadar Road
CR Building, Bibikulam
Madurai - 625002.

... Respondents in WP(MD)No.2588 of 2026

1. The Assessment Unit
Income Tax Department.
National Faceless Assessment Centre
4th Floor, Mayur Bhawan Connaught Lane
Connaught Place, New Delhi - 110001.

2. The Income Tax Officer
Ward I, Palani Bye Pass Road
Kottaipatti Post, Dindigul
Tamilnadu - 624002.

... Respondents in WP(MD)No.2589 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 records in DIN ITBA/AST/S/147/2024-25/ 1072581199(1)dated 27.01.2025 u/s. 147 r.w.s. 144 r.w.s. 144B of the IT Act on the file of the 1st Respondent relating to the A.Y 2020-21 and quash the same.

calling for the records in DIN ITBA/PNL/F/270A/2025-26/ 1078182416(1) dated 04.07.2025 on the file of the 1st Respondent relating to the A.Y 2020-21 and quash the same.

For Petitioner
in both cases : Mr.G.Baskar

For Respondent
in both cases : Mr.N.Dilipkumar

COMMON ORDER

These writ petitions have been filed challenging the impugned assessment order dated 27.01.2025 and the consequential proceedings dated 04.07.2025 passed by the respondents.

2. Mr.N.Dilipkumar, learned counsel 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 assessment was made for the AY 2020-2021. Due to the covid pandemic situation, the petitioner, being a milk vendor, was unable to file his IT returns. Hence, the proceedings were initiated against the petitioner. However, all the notices and communications were uploaded by the respondent in the portal, due to which, the petitioner remained unnoticed about the said proceedings and thus, he was not in position to file any reply. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity to the petitioner, which is a clear violation of principles of natural justice.

5. Further, he would submit that now, the petitioner is willing to pay a sum of Rs.5,00,000/- to the respondent and hence, he requests this Court to set aside the impugned order and grant one more opportunity to file reply to the show cause notice.

6. On the other hand, the learned counsel appearing for the respondents would submit that the 1st 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 order. Therefore, he requested this Court to remit the matters back to the respondent, subject to terms.

7. Heard the learned counsel for the petitioner and and the learned counsel for the respondents 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 IT Portal Tab. According to the petitioner, he was not

aware of the issuance of the said show cause notice issued through the IT 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 282 of the IT 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 282 of the IT Act, preferably by way of RPAD, which would ultimately achieve the object of the IT 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 a sum of Rs.5,00,000/- to the respondents. In such view of the matter, this Court is inclined to set aside the impugned order dated 27.01.2025 and and the consequential order dated 04.07.2025 passed by the 1st respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 27.01.2025 and the consequential order dated 04.07.2025 are set aside and the matter is remanded to the 1st respondent for fresh consideration on condition that the petitioner shall pay a sum of Rs.5,00,000/- 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) After payment of the said amount, the petitioner is directed to make an application to the respondent for opening the IT web portal and enabling him to file his reply.

(iii) Upon filing of such application, the respondent is directed to open the portal, so as to enable the petitioner to file his reply.

(iv) Thereafter, the petitioner shall file their reply/objection along with the required documents, if any, forthwith.

(v) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice through RPAD, 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 petitions are also closed.

30.01.2026

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

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KRISHNAN RAMASAMY.J.,

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