BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.2775 of 2026
& W.M.P(MD)No.2338 of 2026

M/s.New Mass Hotel,
Represented by its Proprietor R.Ayubkhan,
GSTIN 33BDMPA0606C1ZF ... Petitioner

Vs.

The Deputy State Tax Officer-1
/ The Deputy Commercial Tax Officer,
Madurai Rural (East) Assessment Circle,
Madurai. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in the impugned order in GSTIN 33BDMPA0606C1ZF / 2022-23 and followed by rectification order in Form GST DRC 08 Ref.No.ZD33052585520H dated 26.05.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

The present writ petition has been filed challenging the impugned order in GSTIN 33BDMPA0606C1ZF / 2022-23 and followed by rectification order in Form GST DRC 08 Ref.No.ZD33052585520H dated 26.05.2025 issued by the respondent.

2. The learned counsel for the petitioner would submit that, in the present case, the petitioner has paid the entire tax amount and that the challenge is confined only to the levy of interest and penalty. It is further submitted that the impugned order is an ex parte order uploaded on the GST portal and, therefore, the petitioner was not in a position to submit a reply to the show cause notice.

3. Per contra, the learned Additional Government Pleader appearing for the respondent would submit that the impugned order cannot be termed as an ex parte order, since the show cause notices were duly uploaded on the GST portal. However, the petitioner failed to file any reply to the notices. It is further submitted that the petitioner has deposited the entire tax amount through Form DRC-03.

4. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent, and perused the materials available on record.

5. Considering the submissions made on either side, it is seen that, in the present case, the petitioner has deposited the entire tax amount through Form DRC-03. It is also evident that the show cause notices were uploaded in the GST portal.

6. 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 notice 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.

7. Thus, when there is no response from the tax payer to the notices 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.

8. In such view of the matter, this Court is inclined to set aside the impugned order dated 26.05.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 26.05.2025 is set aside and the matter is 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.

9. With the above directions, this writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

04.02.2026

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

To
The Deputy State Tax Officer-1
/ The Deputy Commercial Tax Officer,
Madurai Rural (East) Assessment Circle,
Madurai.

<u>KRISHNAN RAMASAMY.J.,</u>

TSG

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