BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : **16.02.2026**

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3155 of 2026
&
WMP.(MD)No.2602 of 2026

M/s. Swan Enterprises,
Represented by its Proprietor
Rajendran Ehambaram,
GSTIN: 33AAUPE4277B2ZS,
No.72, Vellalar Street,
Nerunjalagudi, Lalgudi,
Tiruchirappalli - 621703.

... Petitioner

Vs.

The Deputy State Tax Officer – 2,
Lalgudi Assessment Circle,
Commercial Taxes Buildings,
Lalgudi.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records on the file of the respondent in GSTIN:33AAUPE4277B2ZS /2020-21 dated 19.09.2025 for the assessment year 2020-21 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, clear duplication, non-speaking, illegal ,arbitrary, wholly without jurisdiction.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Suresh Kumar,
Addl. Govt. Pleader

ORDER

This writ petition has been filed challenging the assessment order dated 19.09.2025 for the assessment year 2020-21 passed by the Respondent under section 74 of TNGST Act 2017

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent. 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 for the same assessment year, the respondent has already passed an order assessment order for the year 2020-21 on 25.02.2025. As against the said order, the petitioner has filed an appeal and the same is pending. Under these circumstances, for the same defect, once again, the respondent has passed the impugned assessment order for the same assessment year for the higher amount of Rs.15,04,214/-, without providing any opportunity of personal hearing to the petitioner. Therefore, this petition has been filed.

4. Further, he would submit that the petitioner is willing to pay 10% of the disputed tax amount, to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that though the respondent has already passed an assessment order for the same assessment year, the present impugned order was passed for a higher amount. 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 matter back to the respondent, subject to the payment of 10% of the disputed tax amount as agreed by the petitioner.

6. 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.

7. In the case on hand, it is evident that for the same assessment year, the respondent has passed an assessment order on 25.02.2025. Challenging the said order, the petitioner has also filed an appeal. However, once again, the present impugned order has been passed for the same defect and the same assessment year. 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.

8. 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.

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 is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner.

10. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 10% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 19.09.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 19.09.2025 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 10% of the disputed tax amount 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) 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 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) Upon production of proof of payment of 10% of the disputed tax amount as ordered by this Court, the concerned bank is directed to defreeze the back account and permit the petitioner to operate his bank account.

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

16.02.2026

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

vsm

To

The Deputy State Tax Officer – 2,
Lalgudi Assessment Circle,
Commercial Taxes Buildings,
Lalgudi.

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

vsm

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