



W.P.(MD) No.3281 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.3281 of 2026

and

W.M.P.(MD).Nos.2712 and 2714 of 2026

M/s. Harish Constructions,

Represented by its Managing Partner,

Singaram Vasanthakumar

... Petitioner

Vs

The Deputy Commercial Tax Officer / Deputy State Tax Officer-2,

Office of Deputy Commercial Tax Officer,

Jurisdiction-Chokkikulam,

Madurai East,

Madurai,

Tamil Nadu.

... 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 relating to the impugned order dated 23.08.2024 having reference No.ZD330824212439D and GSTIN No.33AAJFH0696J2Z5 and consequential rejection order dated 29.09.2025 in reference No.ZD330925420342M passed by the respondent and quash the same as illegal, arbitrary and in violation of principle of natural justice and non compliance of Section 169 of TNGST Act, 2017, in light of the orders passed in W.P.(MD).No.26841 of 2024(Batch) dated 06.01.2025 and W.P.No.12121 and 12127 of 2025 dated 04.04.2025.



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

ORDER

The present writ petition has been filed challenging the impugned order passed by the respondent dated 23.08.2024 and consequential rejection order dated 29.09.2025.

2. The learned counsel for the petitioner would submit that in this case, 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 order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner and rejection order also came to be passed by the respondent. Therefore, this petition has been filed.

3. Further, he would submit that the petitioner is willing to pay 25% 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 and rejection order.



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4. 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 order. Therefore, he requested this Court to remit the matter back to the respondent, subject to the payment of 25% of the disputed tax amount as agreed by the petitioner.

5. 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.

6. In the case on hand, it is evident that the show cause notices were 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.



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7. 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.

8. 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.



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9. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 25% 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 23.08.2024 and consequential rejection order dated 29.09.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 23.08.2024 and rejection order dated 29.09.2025 are set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% 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



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law, after hearing the petitioner, as expeditiously as possible.

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

06.02.2026

Index : Yes/No

Internet: Yes/No

Neutral Citation: Yes/No

TSG

To

The Deputy Commercial Tax Officer / Deputy State Tax Officer-2,
Office of Deputy Commercial Tax Officer,
Jurisdiction-Chokkikulam,
Madurai East,
Madurai,
Tamil Nadu.



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KRISHNAN RAMASAMY, J.

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