BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 16.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4323 of 2026
and
W.M.P.(MD)Nos.3602 & 3603 of 2026

M.Manikandan,
Works Contractor,
33CQHPM1542G1Z3,
1/21/A, Kaspa Santhaipettai,
Mayanur, Krishnarayapuram Taluk,
Karur – 639 108. ... Petitioner

Vs.

1.The Deputy State Officer – 1,
Kulithalai Assessment Circle,
Commercial Tax Building,
Karur.

2.The Deputy Commissioner (GST – Appeal),
Commercial Tax Building,
Erode. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records in GSTIN 33CQHPM1542G1Z3/2019-20 dated 16.04.2024 passed by the first respondent under Section 73 of TNGST Act, 2017 and consequential rejection order ARN AD330824013242K dated 09.04.2025 issued by the second respondent in Form GST APL-02 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the second respondent to pass order afresh after affording opportunity of personal hearing as contemplated under Section 75(4) of the TNGST Act, 2017.

For Petitioner : Mr.S.Karunakar
For Respondents : Mr.R.Suresh Kumar,
Additional Government Pleader

O R D E R

This writ petition has been filed seeking to quash the impugned order in GSTIN 33CQHPM1542G1Z3/2019-20 dated 16.04.2024 passed by the first respondent under Section 73 of TNGST Act, 2017 and consequential rejection order ARN

AD330824013242K dated 09.04.2025 issued by the second respondent in Form GST APL-02.

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 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 assessment order came to be passed by the first respondent dated 16.04.2024 without providing any opportunity of personal hearing to the petitioner. Further, he would submit that against the impugned assessment order, the petitioner preferred an appeal before the second respondent with a delay of 28 days, however, since no condone delay petition was annexed, the said appeal came to be rejected vide order dated 09.04.2025. Therefore, this petition has been filed.

4.Further, he would submit that the petitioner has already deposited 10% of the disputed tax amount at the time of filing the appeal and now, he is willing to pay 15% of the disputed tax amount additionally, to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondents by setting aside the impugned orders.

5.On the other hand, the learned Additional Government Pleader appearing for the respondents would submit that the first 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 assessment order dated 16.04.2024. Therefore, he requested this Court to remit the matter back to the first respondent, subject to the payment of additional 15% of the disputed tax amount as agreed by the petitioner.

6.Heard the learned counsel for the petitioner 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 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 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.

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 be 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 preferred appeal before the second respondent with a delay of 28 days, however since the ground for delay was not mentioned in annexure, the second respondent rejected the appeal through the impugned order dated 09.04.2025. Hence, the petitioner is willing to pay 15% of the disputed tax amount in additional to the 10% of the tax amount already deposited while filing the appeal. In such view of the matter, this

Court is inclined to set aside the impugned orders dated 16.04.2024 & 09.04.2025 passed by the first respondent and second respondent respectively. Accordingly, this Court passes the following order:-

(i) The impugned orders dated 16.04.2024 & 09.04.2025 passed by the first respondent and second respondent respectively and the matter is remanded to the first respondent for fresh consideration on condition that the petitioner shall additionally pay 15% 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 orders 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 two weeks from the date of payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the first 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 additional 15% 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. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

16.02.2026

Index: Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
MR

To

1.The Deputy State Officer – 1,
Kulithalai Assessment Circle,
Commercial Tax Building,
Karur.

2.The Deputy Commissioner (GST – Appeal),
Commercial Tax Building,
Erode.

KRISHNAN RAMASAMY, J.

MR

W.P.(MD)No.4323 of 2026

16.02.2026