BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 18.02.2026

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4499 of 2026
& WMP.(MD)Nos.3752 & 3753 of 2026

S.Rajamohan

... Petitioner

Vs.

1.The State Tax Officer,
Thuckalay – 2 Assessment Circle,
Commercial Taxes Buildings,
Nagercoil.

2.The Appellate Deputy Commissioner (CT),
(GST Appeals)
CT Buildings, Madurai Main Road,
Virudhunagar.

... 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 on the file of the 1st Respondent in GSTIN 33AGIPR4275J1Z1 /2022-23 dated 02.09.2025 and consequential rejection of appeal vide proceedings in FORM GST APL -02 (ARN AD330126055263G) dated 10/02/2026 for the assessment year 2022-23 issued by the 2nd respondent in Form GST APL-02 and to quash the both as cryptic, non-speaking, illegal , arbitrary, wholly without jurisdiction and direct the 1st 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.N.Sudalai Muthu
For Respondents	:	Mr.R.Suresh Kumar, Addl. Govt. Pleader.

ORDER

This writ petition has been filed challenging the impugned order dated 02.09.2025 passed by the 1st respondent and the consequential rejection of appeal vide proceedings dated 10.02.2026 passed by the 2nd respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in this case, all notices/communications were uploaded by the respondents 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. As against the said order, the petitioner has filed an appeal before the 2nd respondent for the assessment year 2022-23 with the delay of 29 days. However, the said appeal was rejected on the ground that there is a delay in submission of appeal. Challenging the order of the 1st respondent and the consequential order of the 2nd respondent, the petitioner has filed this Writ Petition.

5. Further, he would submit that the petitioner has already paid 10% of the disputed tax while filing the appeal. Therefore, now, the petitioner is willing to pay 15% of the disputed tax amount, to the respondents. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondents by setting aside the impugned order.

6. On the other hand, the learned Additional Government Pleader appearing for the respondents would submit that the respondents 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 respondents, subject to the payment of 15% of the disputed tax amount as agreed by the petitioner.

7. Heard the learned counsel for the petitioner and and the learned Additional Government Pleader 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 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.

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 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.

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 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.

11. Further, it was submitted by the learned counsel for the petitioner that now, the petitioner is willing to pay 15% of the disputed tax amount to the respondents. In such view of the matter, this Court is inclined to set aside the impugned order dated 02.09.2025 passed by the 1st respondent and the consequential order of rejection of appeal passed by the 2nd respondent dated 10.02.2026. Accordingly, this Court passes the following order:-

(i) The impugned order dated 02.09.2025 passed by the 1st respondent and the consequential rejection of appeal passed by the 2nd respondent for the assessment year 2022-23 dated 10.02.2026 are set aside and the matter is remanded to the respondents for fresh consideration on condition that the petitioner shall pay 15% of the disputed tax amount to the respondents, as agreed, within a period of two 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 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.

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

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18.02.2026

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

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To

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KRISHNAN RAMASAMY, J.,

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