



W.P.(MD) No.4624 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 19.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4624 of 2026

and

W.M.P.(MD).Nos.3889 and 3890 of 2026

Tvl AR Transport,

Represented by its Proprietor,

Alavudeen Mohamedameer

... Petitioner

Vs

The Deputy Commercial Tax Officer,

Papanasam Circle,

Commercial Tax Office,

R.S.No.159/3B, Door No.3/3,

Sivalayam Main Road,

Papanasam.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records in the impugned order in the impugned order dated 26.02.2025 bearing Reference No.ZD330225278441K issued by the respondent and quash the same.

For Petitioner

: Ms.R.Kiruthika

For Respondent

: Mr.R.Suresh Kumar,
Additional Government Pleader



W.P.(MD) No.4624 of 2026

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.

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 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.

8. No doubt, sending notice by uploading in portal is a sufficient service, but, the Officer who is sending the repeated reminders, inspite of



W.P.(MD) No.4624 of 2026

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. In such view of the matter, this Court is inclined to set aside the impugned order dated 26.02.2025 passed by the respondent. Accordingly, this Court passes the following order:-



W.P.(MD) No.4624 of 2026

(i) The impugned order dated 26.02.2025 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 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 after verification of the amount already paid by the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

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

19.02.2026

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



W.P.(MD) No.4624 of 2026

To
The Deputy Commercial Tax Officer,
Papanasam Circle,
Commercial Tax Office,
R.S.No.159/3B, Door No.3/3,
Sivalayam Main Road,
Papanasam.



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W.P.(MD) No.4624 of 2026

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)No.4624 of 2026

19.02.2026