**BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT**

**DATED: 24.02.2026**

**CORAM**

**THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)No.4993 of 2026**
**and**
**W.M.P.(MD).Nos.4192, 4193 and 4195 of 2026**

M/s. Siva Casting Works,
represented by its Proprietor,
Sivanthiadityan Vikram Adityan ... Petitioner

Vs

1.Assistant Commissioner,
Tirunelveli Junction,
Tirunelveli,
Tamil Nadu.

2.The Bank Manager,
State Bank of India,
S.N.High Road Branch,
Tirunelveli.

3.The Bank Manager,
Tamil Nadu Mercantile Bank,
S.N.High Road Branch,
Tirunelveli. ... 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 pertaining to the impugned order passed by the first respondent in Order Reference No.ZD3306250860488 dated 10.06.2025 and quash the same as illegal and direct the first respondent to remand the matter for reconsideration.

| | |
|---|---|
| For Petitioner | : Mr.P.Selvakumar |
| For R-1 | : Mr.R.Sureshkumar, Additional Government Pleader |
| For R-2 | : Mr.N.S.Karthikeyan |

**ORDER**

This writ petition has been filed challenging the impugned order dated 10.06.2025 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the first respondent and Mr.N.S.Karthikeyan, learned counsel takes notice on behalf of the second 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 first 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 first

respondent 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 25% of the disputed tax amount, to the first respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the first respondent by setting aside the impugned order.

5. On the other hand, the learned Additional Government Pleader appearing for the first respondent 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 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.

6. Heard the learned counsel on either side 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 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 25% of the disputed tax amount to the first respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 10.06.2025 passed by the first respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 10.06.2025 is set aside and the matter is remanded to the first 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 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.

11. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed. In the event of production of this order copy, the concerned Bank is directed to defreeze the petitioner's account immediately upon receipt of this order.

**24.02.2026**

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

To
1.Assistant Commissioner,
Tirunelveli Junction,
Tirunelveli,
Tamil Nadu.

2.The Bank Manager,
State Bank of India,
S.N.High Road Branch,
Tirunelveli.

3.The Bank Manager,
Tamil Nadu Mercantile Bank,
S.N.High Road Branch,
Tirunelveli.

**KRISHNAN RAMASAMY, J.**

TSG

**W.P.(MD)No.4993 of 2026**

**24.02.2026**