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

**DATED: 24.02.2026**

**CORAM**

**THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)No.5119 of 2026**
**and**
**W.M.P.(MD).Nos.4311 and 4312 of 2026**

Tvl. A.S.R.Traders,
Represented by its Proprietor,
T.Srinivasan ... Petitioner

Vs

1.The Assistant Commissioner (ST),
Tuticorin-III Assessment Circle,
Tuticorin.

2.The Deputy Commissioner (CT),
GST Appeal,
Tirunelveli. ... Respondents

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the first respondent vide his order in GSTIN : 33CZCPS6295Q1ZF Tax Period : 2021-22 dated 22.08.2025 and consequential order passed by the second respondent vide his order in Form GST APL-02, Reference Number-ZD330226074869Y dated 10.02.2026 and quash the same as it is illegal and in gross violation of principles of natural justice.

For Petitioner : Mr.A.Satheesh Murugan

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

**ORDER**

This writ petition has been filed challenging the impugned order dated 22.08.2025 passed by the first respondent and the consequential order passed by the second respondent dated 10.02.2026.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents. 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 order came to be passed by the first respondent without providing any opportunity of personal hearing to the petitioner and thereafter, consequential order has also been passed by the second respondent. 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 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.

5. 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 25% of the disputed tax amount as agreed by the petitioner.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondents 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 respondents. In such view of the matter, this Court is inclined to set aside the impugned order dated 22.08.2025 passed by the first respondent and the consequential order passed by the second respondent dated 10.02.2026. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 22.08.2025 passed by the first respondent and the consequential order passed by the second respondent 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 25% of the disputed tax amount to the concerned 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 and the consequential order will take effect from the date of payment of the said amount. In the event, if any

amount is already paid, the same may be deducted while paying 25% of the disputed tax 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 respondents 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.

**24.02.2026**

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

To
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Tuticorin-III Assessment Circle,
Tuticorin.

2.The Deputy Commissioner (CT),
GST Appeal,
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**KRISHNAN RAMASAMY, J.**

TSG

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