BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 02.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.5726 of 2026
and
W.M.P(MD)No.4769 of 2026

Sathiyanarayanan ... Petitioner

Vs.

1.The Deputy Commissioner,
CGST Commissionerate,
No.5, VP Rathinasamy Nadar Road,
BB Kulam,
Madurai-625 002.

2.The Assistant Commissioner (State Tax)-1,
Tamil Nadu Commercial Taxes Department,
Commercial Taxes Building, Ground Floor,
Tenkasi Road, Rajapalayam,
Virudhunagar District. ...Respondents

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records relating to the impugned notice in FORM GST DRC-16, dated 28.11.2025 issued by the 2nd respondent and quash the same.

For Petitioner	:Mr.R.Murugappan
For R1	:Mr.R.Suresh KUmar Additional Government Pleader
For R2	:Mr.N.DilipKumar, Standing Counsel

ORDER

This Writ Petition is filed challenging the impugned proceedings dated 28.11.2025 issued by the second respondent and to quash the same.

2.Upon hearing the argument of the learned counsel for the petitioner and perusing the records of the case, the grievance of the petitioner is that the impugned proceedings in the nature of recovery proceedings are initiated as against the petitioner. The petitioner was never provided proper opportunity during the assessment proceedings, he was neither provided with an opportunity of personal hearing nor the assessment order was served on the petitioner. Therefore, without complying the principles of natural justice, the recovery proceedings are now initiated.

3.Per contra, the learned Additional Government Pleader appearing for the first respondent would submit that in this case, the assessment proceedings were duly completed and the various assessment orders were passed which is mentioned in the impugned order itself. On the respective dates, the impugned orders were uploaded in the portal in view of Section 169 r/w 142 of TNGST Act. Uploading in the portal itself is deemed to be a service. In view thereof, without assailing the orders of assessment, the consequential recovery proceedings cannot now be challenged.

4.As rightly contended by the learned Additional Government Pleader that when the assessment order has become final, the authority will has no other option than to take the recovery proceedings, so as to realize the tax that is due from the petitioner. The only contention is that the assessment orders themselves were not served on the petitioner. It is now asserted by the learned Additional Government Pleader that on the respective dates on which the orders were passed or sooner thereafter, the orders were uploaded in the web portal and the same amounts to service on the assessee as per the Act and Rules framed thereunder.

5.In view thereof, having left the assessment order to become final, at this belated point of time this writ petition challenging only the recovery proceedings cannot be entertained, finding no merits, this writ petition stands dismissed. Even his representation to the first respondent is only as against the impugned recovery proceedings and has not taken any steps with reference to the assessment orders.

6.At this juncture, the learned counsel for the petitioner, on instructions, would submit that the petitioner is willing to pay the entire amount due in installments. In view thereof, the petitioner is directed to pay the arrears as claimed in the impugned notice in 12 equal monthly installments. The first installment shall be paid on or before 15.03.2025. Thereafter, the installments shall be paid on every 15th of succeeding calender month. Even if the petitioner fails to pay one installment, the respondents are entitled to proceed further.

7.In view of the above, this Writ Petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

02.03.2026

NCC:Yes/No
Ns

To
1.The Deputy Commissioner,
CGST Commissionerate,
No.5, VP Rathinasamy Nadar Road,
BB Kulam,
Madurai-625 002.

D.BHARATHA CHAKRAVARTHY, J.

Ns

W.P(MD)No.5726 of 2026

02.03.2026