BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.15285, 12457 to 12461 of 2024
& W.M.P(MD)Nos.13403, 13404, 11124, 11127, 11129, 11082, 11083, 11084, 11058, 11059, 11060, 11087, 11090, 11094, 11089, 11092 & 11095 of 2024

Selvi

... Petitioner in all petitions

Vs.

1. The Deputy Commissioner (Appeal)
TNGST, Commercial Tax Complex
Dr. Thangaraj Salai, Madurai.

2. The Deputy Commercial Tax Officer-I
Thirupparankundram Assessment Circle,
Madurai.

3.The Assistant Commissioner (ST)(FAC),
Thiruparankundram Circle,
Madurai 625 020.

...Respondents in WP(MD)No.15285 of 2024

1. The Deputy Commissioner (Appeal)
TNGST, Commercial Tax Complex
Dr. Thangaraj Salai, Madurai.

2. The Deputy Commercial Tax Officer
Thirupparankundram
Madurai West, Madurai.

... Respondents in WP(MD)Nos.12457 to 12461 of 2024

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus,

calling for the records pertaining to the impugned order passed by the 2nd respondent in GSTIN. 33AACCO15651ZZ dated 27.12.2023 and quash the same and consequently directing the respondents to drop all further proceedings initiated on the basis of the impugned order passed by the 2nd respondent in GSTIN. 33AACCO1565B1ZZ dated 27.12.2023

calling for the records pertaining to the impugned order passed by the 2nd respondent in Reference No. ZD3302241135115 dated 20.02.2024 for 2018-2019 and quash the same and consequently directing the respondents to drop all further proceedings initiated on the basis of the impugned order passed by the 2nd respondent in Reference No. ZD3302241135115 dated 20.02.2024 for 2018-2019

calling for the records pertaining to the impugned order passed by the 2nd respondent in Reference No. ZD330224114437S dated 20.02.2024 for 2019-2020 and quash the same and consequently directing the respondents to drop all further proceedings initiated on the basis of the impugned order passed by the 2nd respondent in Reference No. ZD330224114437S dated 20.02.2024 for 2019-2020

calling for the records pertaining to the impugned order passed by the 2nd respondent in Reference No. ZD330224137455N dated 22.02.2024 and quash the same and consequently directing the respondents to drop all further proceedings initiated on the basis of the impugned order passed by the 2nd respondent in Reference No. ZD330224137455N dated 22.02.2024

calling for the records pertaining to the impugned order passed by the 2nd respondent in Reference No. ZD330224137674J dated 22.02.2024 and quash the same and consequently directing the respondents to drop all further proceedings initiated on the basis of the impugned order passed by the 2nd respondent in Reference No. ZD330224137674J dated 22.02.2024

calling for the records pertaining to the impugned order passed by the 2nd respondent in Reference No. ZD330224156349F dated 26.02.2024 and quash the same and consequently directing the respondents to drop all further proceedings initiated on the basis of the impugned order passed by the 2nd respondent in Reference No.ZD330224156349F dated 26.02.2024

For Petitioner
in all petitions : Mr.R.Aravindan

For Respondent
in all petitions : Mr.R.Suresh Kumar, AGP

COMMON ORDER

These writ petitions have been filed challenging the 6 impugned orders dated 27.12.2023, 20.02.2024, 20.02.2024, 22.02.2024, 22.02.2024 & 26.02.2024, pertaining to the AYs 2017-2018 to

2022-2023 respectively, passed by the 2nd respondent

2. The learned counsel for the petitioner would submit that in these cases, 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 orders came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Therefore, these petitions have been filed.

3. Further, he would submit that now, the petitioner is willing to pay 25% of the disputed tax amount, in each case, to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned orders.

4. On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that the 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 orders. Therefore, he requested this Court to remit the matters back to the respondent, subject to the payment of 25% of the disputed tax amount as agreed by the petitioner.

5. Heard the learned counsel for the petitioner and and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

6. In the cases 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 orders came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notice.

7. 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.

8. 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.

9. Further, it was submitted by the learned counsel for the petitioner that now, the petitioner is willing to pay 25% of the disputed tax amount, in each case, to the respondents. In such view of the matter, this Court is inclined to set aside all the 6 impugned orders dated 27.12.2023, 20.02.2024, 20.02.2024, 22.02.2024, 22.02.2024 & 26.02.2024 passed by the 2nd respondent. Accordingly, this Court passes the following order:-

> (i) The impugned orders dated 27.12.2023, 20.02.2024, 20.02.2024, 22.02.2024, 22.02.2024 & 26.02.2024 are set aside and the matters are remanded to the 2nd respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount, in each case, to the respondents within a period of four 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.

(iv) Considering the fact that the impugned order itself has been set aside, this Court is of the opinion that the attachment made on the bank account of the petitioner cannot survive any longer and hence, it is to be lifted. As a sequel, the respondents are directed to release the attachment, and instruct the concerned bank to de-freeze the bank account of the petitioner, immediately upon the production of a copy of this order along with the proof for payment of amount as stated in clause (1).

10. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

04.02.2026

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

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