



W.P.(MD)No.36691 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 02.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.36691 of 2025
& W.M.P.(MD)Nos.29163 & 29164 of 2025

Tvl. Vallapa A traders
Represented by its Proprietrix C. Revathy
GSTIN 33AQCPR7284B1ZW
3, Kottaiannan Koil Street
Karur - 639 001.

... Petitioner

Vs.

1. The Deputy State Tax Officer - 2
Karur -1 Assessment Circle
Commercial Taxes Buildings
Pradhakshanam Road, Karur- 639001.

2. The Appellate Deputy Commissioner (CT)
GST Appeal (Erode and Salem), Erode.

... 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 on the file of the 1st Respondent in GSTIN 33AQCPR7284B1ZW /2020-21 dated 4/2/2025 and consequential rejection of appeal vide proceedings in FORM GST APL 02 (ARN AD3306250544362) dated 18/07/2025 for the assessment year 2020-21



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issued by the 2nd respondent in Form GST APL-02 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the 1st respondent to pass order afresh after affording opportunity of personal hearing as contemplated under section 75(4) of the TNGST Act 2017.

For Petitioner : Mr.Sudalai Muthu N

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 04.02.2025 passed by the 1st respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in this case, all notices/communications were uploaded by the respondent in the



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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 dated 04.02.2025 came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Aggrieved over the said order, an appeal was preferred by the petitioner on 20.06.2025. However, the same was rejected by the respondent vide order dated 18.07.2025 on the aspect of limitation. Therefore, this petition has been filed.

5. Further, he would submit that the respondent has already recovered the entire disputed tax amount from the petitioner. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned assessment order.

6. 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



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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.

7. 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.

8. 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.

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



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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.

10. 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.



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11. Further, it was submitted by the learned counsel for the petitioner that the respondent had already recovered the entire disputed tax amount from the petitioner. In such view of the matter, this Court is inclined to set aside the impugned assessment order dated 04.02.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 04.02.2025 is set aside and the matter is remanded to the 1st 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 receipt of a copy of this order.

(iii) On filing of such reply/objection by the petitioner, the 1st 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.

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

02.01.2026

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

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