BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.683 of 2026
& W.M.P.(MD)Nos.557, 559 & 560 of 2026

M/s. Sathiah Ramesh
GSTIN 33ANEPR0121Q1ZZ
Represented by its Proprietor, S. Ramesh
No.115/95, North 4th Street
Pudukkottai - 622 001.

... Petitioner

Vs.

1. The Deputy Commissioner (State Tax)
Pudukkottai Zone.

2. The State Tax Officer
Pudukkottai - I Assessment Circle
Commercial Taxes Department
Pudukkottai District.

3. The Divisional Engineer
Highways and Rural Works Department
Panagal Building, Anna Salai East Gate
Thanjavur - 613 001.

4. The Branch Manager
Corporation Bank
Door No. 1146, Avudayarkoil Road
Kottaipattinam P.O., Pudukkottai - 641 619.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the adjudication order dated 17.06.2025 passed by the 2nd Respondent in Form GST DRC-07, Reference No. GSTIN 33ANEPR0121Q1ZZ/2021-22, for the financial year 2021-22, together with all connected proceedings including Form GST DRC-13 dated 13.11.2025 and Form GST DRC-09 dated 10.12.2025, to the extent they relate to FY 2021-22, and quash and set aside the same as illegal, arbitrary, non-speaking and violative of principles of natural justice and statutory provisions. Further direct the 2nd Respondent to proceed with the matter afresh and pass a fresh adjudication order in accordance with law, after granting the petitioner a reasonable and effective opportunity of personal hearing to submit objections, considering all documentary evidences, reconciliation statements, and statutory compliance

For Petitioner : Mr.Maharajan R

For Respondent : Mr.R.Suresh Kumar, AGP for R1 to R3

ORDER

This writ petition has been filed challenging the impugned order dated 17.06.2025 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents 1 to 3.

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 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 respondent without providing any opportunity of personal hearing to the petitioner. Therefore, this petition has been filed.

5. Further, he would submit that now, the petitioner is willing to pay 25% of the disputed tax amount 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 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 opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. 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.

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 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.

11. 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 to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 17.06.2025 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 17.06.2025 is set aside and the matter is remanded to the 2nd 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 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 consequential proceedings cannot survive any longer and hence, impugned orders dated 13.11.2025 & 10.12.2025 are quashed. As a sequel, the 2nd respondent is directed to release the attachment, and instruct the 4th respondent 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 above at clause (i).

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

09.01.2026

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

To

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