BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.100 of 2026
& W.M.P.(MD)No.92 of 2026

M Gnanaraj, Contractor
GSTIN 33ALCPG1492M1Z4
146/42A, Mission Koil Street
Rajapalayam, Virudhunagar-626117.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Rajapalayam - Il Assessment Circle,
Commercial Taxes Buildings,
Rajapalayam

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the file of the respondent in GSTIN 33ALCPG1492M1Z4 /2024-25 dated 17.06.2025 for the assessment year 2024-25 by the Respondent under section 73 of TNGST Act 2017and to quash the same as cryptic, non-application of mind, illegal , arbitrary, wholly without jurisdiction

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 17.06.2025 passed by the respondent.

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

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 the provisions of Sections 73 & 74 of the GST Act stood omitted with effect from 01.04.2024 and only the provisions of Section 74A of the GST Act will apply for the financial years 2024-2025 onwards. However, without considering the same, in the present case, which is pertaining to the financial year 2024-2025, the respondent had issued the show cause notice under Section 73 of the GST Act and subsequently, passed the impugned assessment order without any jurisdiction. Hence, he requests this Court to set aside the impugned order passed by the respondent.

6. On the other hand, the learned Additional Government Pleader appearing for the respondent had confirmed the submissions made by the petitioner on the aspect of issuance of notice and also 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 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, it is clear 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. Yet another aspect raised by the petitioner is with regard to the issuance of notice under Section 73 of the GST Act. As rightly contended by the petitioner, the provisions of Sections 73 & 74 of the GST Act stood omitted with effect from 01.04.2024 and only the

provisions of Section 74A of the GST Act will apply from the financial years 2024-2025 onwards. Hence, it is clear that the impugned order came to be passed by the respondent without any jurisdiction. In such view of the matter, this Court is inclined to set aside the impugned order dated 17.06.2025 passed by the respondent. Further, to avoid any further delay and inconvenience to both the parties, this Court is inclined to direct the petitioner to treat the impugned assessment order as a notice issued under Section 74A of the GST Act and file reply to the same.

12. 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 respondent for fresh consideration

(ii) The petitioner is directed to treat the impugned order dated 17.06.2025 as a notice issued under Section 74A and file their reply/objection along with the required documents, if any, within a period of four weeks from the date of receipt of a copy of this order.

(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.

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

06.01.2026

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

To

The Assistant Commissioner (ST),
Rajapalayam - Il Assessment Circle,
Commercial Taxes Buildings,
Rajapalayam

KRISHNAN RAMASAMY.J.,

nsa

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& W.M.P.(MD)No.92 of 2026

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