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)Nos.102 to 104 of 2026**
**& W.M.P.(MD)Nos.95 to 97 of 2026**

R Chandrasekar
GSTIN 33AFTPC2530D1ZY
Door No.1/5, Muntupanai
Theethathapuram, Udangudi
Thoothukudi - 628 203

... Petitioner in all petitions

**Vs.**

The Assistant Commissioner (Inspection) (ST) (IU)
O/o The Joint Commissioner (ST) (IU)
Tirunelveli Intelligence Division
Commercial Taxes Buildings, Tirunelveli.

... Respondent in all petitions

**Common 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 33AFTPC2530D1ZY /2018-19 dated 04.09.2025 for the assessment year 2018-19 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-application of mind, illegal , arbitrary, wholly without jurisdiction and direct the respondent to proceed afresh, if at all required, only under Section 73 of the TNGST

Act, after affording due opportunity of personal hearing to the Petitioner.

to call for the records on the file of the respondent in GSTIN 33AFTPC2530D1ZY /2019-20 dated 04.09.2025 for the assessment year 2019-20 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-application of mind, illegal , arbitrary, wholly without jurisdiction and direct the respondent to proceed afresh, if at all required, only under Section 73 of the TNGST Act, after affording due opportunity of personal hearing to the Petitioner

to call for the records on the file of the respondent in GSTIN 33AFTPC2530D1ZY /2020-21 dated 04.09.2025 for the assessment year 2020-21 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-application of mind, illegal , arbitrary, wholly without jurisdiction and direct the respondent to proceed afresh, if at all required, only under Section 73 of the TNGST Act, after affording due opportunity of personal hearing to the Petitioner

For Petitioner
in all petitions : Mr.Sudalai Muthu N

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

**COMMON ORDER**

These writ petitions have been filed challenging the impugned orders dated 04.09.2025 passed by the respondent.

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

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

4. The learned counsel for the petitioner would submit that in these cases, all notices/communications, viz., show cause notice and the subsequent three reminders, 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.

5. Further, he would submit that the petitioner is willing to pay 10% 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 orders.

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 matter back to the respondent on terms.

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 cases on hand, it is evident that the show cause notice and the subsequent reminders were uploaded on the GST Portal Tab. According to the petitioner, he was not aware of the issuance of the said show cause notice and the reminders issued through the GST Portal and the original of the said show cause notice and the reminders were 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 the petitioner is willing to pay 10% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned orders dated 04.09.2025 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned orders dated 04.09.2025 are set aside and the matters are remanded to the respondent for fresh consideration on condition that the petitioner shall pay a sum of Rs.10,00,000/- in each case, 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 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.

12. With the above directions, these writ petitions are 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 (Inspection) (ST) (IU)
O/o The Joint Commissioner (ST) (IU)
Tirunelveli Intelligence Division
Commercial Taxes Buildings, Tirunelveli.

**KRISHNAN RAMASAMY.J.,**

nsa

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