BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **17.07.2026**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 20228 of 2026
and
W.M.P.(MD) Nos.14987 & 14990 of 2026

M/s.Harish Constructions,
rep. by its Managing Partner
Singaram Vasanthakumar ... Petitioner

Vs

The Assistant Commissioner (ST),
Office of Assistant Commissioner (ST),
Chokkikulam Assessment Circle,
Commercial Tax Building,
4t Floor, Dr.
Thangaraj Road,
Madurai – 20. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records relating to the impugned order dated 30.12.2025 having reference No - ZD331225442486F and GSTIN No - 33AAJFH0696J2Z5/2018-19 and consequential Recovery Notice dated 06.02.2026 in DRC07 orders dated 30.12.2025 passed by the Respondent and

Quash the same as illegal, arbitrary and in violation of principle of natural justice and non compliance of Sec 169 of TNGST Act, 2017 in light of the orders passed in W.P.(MD) No.26481 of 2024 Batch dated 06.01.2025, W.P.No. 12121 and 12127 of 2025 dated 04.04.2025 and W.P.(MD) No.3280 of 2026 dated 06.02.2026.

For petitioner	: Mr. S.Venkatasubramaniyan
For respondent	: Mr.S.Venkatesh Counsel for State of TN

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ORDER

This Writ Petition is taken up for final hearing at the time of admission with the consent of the learned counsel for the petitioner and learned Counsel for State of TN for the respondent.

2. This Writ Petition is filed against the impugned order dated 30.12.2025 and the consequential recovery notice dated 06.02.2026 in DRC 13 issued under Section 74 of the respective GST enactments, 2017.

3. The arguments of the petitioner is that the petitioner had participated in

the proceedings before the respondent. However, the order was not communicated to the petitioner physically.

4. A reference is made to the decision of this Court in the case of ***Sahulhameed vs. the Commercial Tax Officer in W.P.(MD) Nos.26481 of 2024 etc., batch dated 06.01.2025***, wherein this Court has passed the following orders:

> *"22. In such view of the matter, I am inclined to hold that Section 169 mandates a notice in person or by registered post or to the registered e-mail ID alternatively and on a failure or impracticability of adopting any of the aforesaid modes, then the State can, in addition, make a publication of such notices/ summons/ orders in the portal/ newspaper through the concerned officials.*
>
> *23. In view of the aforesaid findings and reasoning, I am inclined to set aside the orders of assessment impugned in these Writ Petitions. The respective petitioners shall file their replies to the show cause notices, based upon which, the impugned assessment had been made, on or before 31.01.2025 and thereafter, the respective respondents shall afford an opportunity of hearing to the respective petitioners as provided under law and pass appropriate orders on merits and in accordance with law."*

5. This Court has also extracted Section 169 of respective GST Enactment, 2017 and Section 52 of the TNGST Rules, 1959 in para 17. Despite the same, this Court had come to the conclusion that the physical copy is to be served. Para 17 of the order has been reproduced below:

17. Before proceeding any further, it would also be useful to compare Rule 52 of the then TNGST Rules, 1959 and Section 169 of the GST Act.

52 of the TNGST Rules, 1959	*Section 169 of respective GST Enactment, 2017*
Rule 52(1). Service of notices – The service on a dealer of any notice, summons or order under the Act or these rules may be effected in any of the following ways, namely: – *(a). by giving or tendering it to such dealer or his manager or agent or the legal practitioner appointed to represent him or to his authorised representative, or Explanation.- Endorsement by person who derlivers the notice, etc., of having tendered or given it will be proof for the purpose of this sub-rule.* *(b). if such dealer or his manager or agent or the legal practitioner appointed to represent him, or his authorised representative is not found, by giving or tendering it to any adult member of his family;* *(c). if the address of such dealer is known to the assessing authority, by sending it to him by registered post;* *(d). if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence.* *52(2). Where any Hindu*	*(1) Any decision, order, summons, notice or other communication under this Act or the rules made thereunder shall be served by any one of the following methods, namely:--* *(a) by giving or tendering it directly or by a messenger including a courier to the addressee or the taxable person or to his manager or authorised representative or an advocate or a tax practitioner holding authority to appear in the proceedings on behalf of the taxable person or to a person regularly employed by him in connection with the business, or to any adult member of family residing with the taxable person; or* *(b) by registered post or speed post or courier with acknowledgment due, to the person for whom it is intended or his authorised representative, if any, at his last known place of business or residence; or* *(c) by sending a communication to his email address provided at the time of registration or as amended from time to time; or* *(d) by making it available on the common portal; or*

6. Section 169(1) makes it clear that any decision, order, summons, notice or any other communication under this Act or the Rules made thereunder shall be served by any one of the following methods and sub-class (d) specifically states that by making it available on the common portal. In this case, indeed the order has been uploaded in the common portal.

7. In fact, the Hon'ble Supreme Court has also taken note of the architechture of the GST and has held that the proper officer is legally bound to issue a formal adjudication in Form GST MOV 09 and upload its summary in Form GST DRC 07 in ***M/s.ASP Traders vs. State of UP (Civil Appeal No.9764 of 2025 dated 24.07.2025.***

8. Therefore, the challenge to the impugned proceedings and recovery is without any merits. Therefore, this Writ Petition is liable to the dismissed. However, considering the fact that the petitioner may have a case in an appeal, I am inclined to give liberty to the petitioner to file an appeal before the Appellate Authority within a period of thirty (30) days from the date of receipt of a copy of

this order, subject to the petitioner depositing 25% of the disputed tax.

9. The learned counsel for the petitioner itself makes an endorsement to that effect that the petitioner will deposit 25% of the disputed tax.

10. Recording the same, this Writ Petition is disposed of by giving liberty to the petitioner to file an appeal before the Appellate Authority within a period of thirty (30) days from the date of receipt of a copy of this order together with the aforesaid deposit.

11. In case such deposit is made by the petitioner within such time together with appeal, the Appellate Authority shall pass appropriate orders on merits without reference to the limitation. No costs. Consequently, connected miscellaneous petitions are closed.

17.07.2026

Index : Yes / No
Internet : Yes / No
apd

To

1. The Assistant Commissioner (ST),
Office of Assistant Commissioner (ST),
Chokkikulam Assessment Circle,
Commercial Tax Building,
4t Floor, Dr.
Thangaraj Road,
Madurai – 20.

2. The Appellate Deputy Commissioner of Commercial
Taxes (GST) (Appeals)
Madurai -20.

C.SARAVANAN, J.

apd

W.P.(MD) No. 20228 of 2026

17.07.2026