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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-11-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 45149 of 2026

Case QR

and WMP No.50672 of 2026

CNR: {HCMA011558122026}

Pon Malar,
D/o.Ramalingam,
Proprietrix M/s. J.P.Enterprises
No. 33, Rukumani Nagar,
Adyar, Chennai-600 020
GSTIN 33BTBPP8540B3ZX

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
   Kotturpuram Assessment Circle,
   Integrated Registration and Commercial Taxes
   Building, Nandanam, Chennai-600 035

2. The Deputy Commercial Tax Officer
   Kotturpuram Assessment Circle,
   Integrated Registration and Commercial Taxes
   Building, Nandanam, Chennai-600 035

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified Mandamus calling for the records of the respondent No.2 submitting the records relating to the impugned order bearing reference No.ZD3312253987905 dated 26.12.2025 passed under

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Section 73 of the TNGST/CGST Act, 2017 for the financial year 2021-22 and quash the same for being the non-application of mind, in violation of the principles of natural justice and authority of law, and also direct the 2nd respondent to pass a fresh order after hearing the petitioner with supporting documents providing the stand of the petitioner

For Petitioner(s): Mr. Vinodh B.

For Respondent(s): Mr. I. Dinesh
Additional Government Pleader (Taxes)

ORDER

The present Writ Petition has been filed challenging the order dated 26.12.2025 passed by the second respondent.

2. Mr. I. Dinesh, learned Additional Government Pleader (Taxes) takes notice on behalf of the respondent. By consent of the parties, the main Writ Petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, all notices/communications were uploaded by the second respondent under the "View Additional Notices and Orders" column 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

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

4. Further, he would submit that the petitioner is voluntarily willing to pay 10% of the disputed tax amount to the respondent. To that effect, he has also made an endorsement in the Court bundle. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the second respondent by setting aside the impugned order.

5. On the other hand, the learned Additional Government Pleader appearing for the respondents would submit that the second 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 second respondent, subject to the payment of 10% of the disputed tax amount by the petitioner.

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6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents and also perused the materials available on record.

7. 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.

8. No doubt, sending notice by uploading in portal is a sufficient service, but, the Officer who is sending the repeated reminders, despite the fact that there is no response from the petitioner to the show cause notices etc., 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 amount to fulfilling the empty formalities. Merely passing an *ex parte* order by fulfilling the empty formalities will not serve any

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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.

9. 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 has been a lack of effort in applying the available opportunities to serve the notices/orders etc., effectively to the petitioner.

10. 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 second respondent. In such view of the matter, this Court is inclined to set aside the impugned order 26.12.2025 passed by the second respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 26.12.2025 is set aside and the matter is remanded to the second respondent for fresh consideration on condition that the petitioner pays 10% of disputed tax amount to the second respondent within a period

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of four (4) 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 second 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.

11. With the above directions, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

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To

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KRISHNAN RAMASAMY, J.

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