BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.16266 of 2026
and
W.M.P.(MD)No.12117 of 2026

Tvl.Arul Raj Agencies,
Rep. by its Proprietor Arulraj,
S/o.Maria Yogappan,
No.67, NA.Thalaiappan Street,
Virudhunagar District – 626001. ... Petitioner

Vs.

1.The Deputy Commissioner (ST) Appeals,
Tirunelveli and Virudhunagar,
No.06, Commercial Taxes Building,
Madurai Main Road, Near VVV College,
Virudhunagar District – 626001.

2.The Deputy State Tax Officer-1,
Virudhunagar-1 Assessment Circle,
No.06, Commercial Taxes Building,
Madurai Main Road, Near VVV College,
Virudhunagar District – 626001. **...** Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to impugned order of the first respondent in Appeal No. and year : AP/GST/D/V-45/2025 dated 28.04.2026 and quash the same and consequently direct the first respondent to restore the appeal in Appeal No. and year AP/GST/D/V-45/2025 on his file.

For Petitioner : Mr.B.Rooban

For Respondents : Ms.P.Sudarkodi Nachiar
Standing Counsel

ORDER

The writ petition has been filed challenging the impugned order dated 28.04.2026, whereby the appeal preferred by the petitioner against the rejection of its request for inclusion under the Amnesty Scheme framed under Section 128A of the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as 'the TNGST Act'), came to be dismissed.

2. The learned counsel appearing for the petitioner submitted that, being aggrieved by the rejection of its claim under the Amnesty Scheme, the petitioner had preferred the statutory appeal. In the said appeal, the petitioner had duly authorized an authorised representative to appear on its behalf. However, it is contended that while publishing the cause list for the appeal hearing on the erstwhile website, the name of the authorised representative was not reflected therein. It is further submitted that no separate notice of hearing was served on the authorised representative. Consequently, the authorised representative could not appear on the date fixed for hearing. According to the learned counsel, solely on the ground that neither the petitioner nor its authorised representative appeared on the scheduled date, the appellate authority proceeded to conclude that the petitioner had no objection to the matter being decided and had no merits to substantiate its appeal.

3. The learned counsel further submitted that when the omission arose on account of the authorities publishing an incorrect cause list and when no specific notice was served on the authorised representative, the petitioner ought not to be deprived of an effective opportunity of hearing and is entitled to one further opportunity before the appellate authority.

4. Per contra, the learned Standing Counsel, who took notice on behalf of the respondents, submitted that the cause list for the hearing date had in fact been published. It was further contended that notice of hearing had been uploaded in the GST portal well in advance and, therefore, valid notice had been served upon the petitioner. The learned Standing Counsel further submitted that whenever an authorised representative is appointed, the representative's mobile number and e-mail address are also updated in the portal, resulting in automatic push SMS alerts and e-mail communications being sent both to the assessee and the authorised representative. Therefore, according to the respondents, there was sufficient service of notice and merely because the authorised representative's name was not reflected in the cause list, it cannot be contended that there was any lapse on the part of the authorities.

5. I have considered the rival submissions advanced on either side and perused the materials available on record.

6. This Court has consistently held that uploading notices in the GST portal constitutes valid service in terms of the statutory rules framed under the Act. It is also submitted that, apart from such portal communication, push SMS alerts and e-mail notifications are automatically sent to both the assessee and the authorised representative.

7. Be that as it may, even assuming that the non-appearance was attributable to the petitioner, the fact remains that the appeal came to be rejected solely on account of such default. The petitioner has now expressed its willingness to prosecute the appeal through its authorised representative and has undertaken to appear before the appellate authority if one more opportunity is granted. Considering the facts and circumstances of the case, this Court is of the view that, on equitable considerations, one further opportunity may be afforded to the petitioner to present its case before the appellate authority.

8. In view of the above, the writ petition is disposed of on the following terms:

(i) The impugned order dated 28.04.2026 is set aside and the matter is remanded to the file of the appellate authority for fresh consideration.

(ii) The petitioner or its authorised representative shall appear before the appellate authority on **15.07.2026** or on such other date as may be notified by the appellate authority. On such date, the appeal shall be taken up for hearing and the petitioner shall diligently prosecute the same without fail. It is made clear that no further opportunity shall be granted to the petitioner on the ground of non-appearance.

(iii) No costs. Consequently, the connected Miscellaneous

Petition is closed.

22.06.2026

NCC : No
smn2

To

1.The Deputy Commissioner (ST) Appeals,
Tirunelveli and Virudhunagar,
No.06, Commercial Taxes Building,
Madurai Main Road, Near VVV College,
Virudhunagar District – 626001.

2.The Deputy State Tax Officer-1,
Virudhunagar-1 Assessment Circle,
No.06, Commercial Taxes Building,
Madurai Main Road, Near VVV College,
Virudhunagar District – 626001.

D.BHARATHA CHAKRAVARTHY, J.

smn2

W.P.(MD) No.16266 of 2026

22.06.2026