IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5096 of 2025
and
W.M.P.No.5661 of 2025

M/s.Oasys Cybernetics Private Limited,
Represented by its General Manager (Finance)
Debasisha Samal ... Petitioner

Vs.

1.Assistant Commissioner (ST) (FAC),
Intelligence I, PAPJM Building,
Room No.133, 1st Floor,
No.1, Greams Road,
Chennai – 600 006.

2.State Tax Officer,
Inspection I, Intelligence 1,
PAPJM Buildings,
No.1, Greams Road,
Chennai – 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in detailed impugned order bearing reference number detailed order in Reference No.GST/33AACCO2848M1Z8/2021-2022 dated 05.11.2024 read with DRC 07 Order No.ZD331124016429P dated 05.11.2024 passed by the 1st Respondent as the same having been passed contrary to law, contrary to facts, in violation of the principles of natural justice without considering the detailed defiance put forth by the Petitioner and also violative of Article 19(1)(g) and 265 of the Constitution.

For Petitioner : Mr.G.Natarajan

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

This Writ Petition has been filed challenging the impugned Order dated 05.11.2024 passed by the 1st Respondent for the Tax Period 2021-2022.

2. By the impugned Order dated 05.11.2024, the demand proposed in the Show Cause Notice in GST DRC-01 dated 23.07.2024 for the Tax period 2021-2022 has been confirmed.

3. The allegations against the Petitioner was that the Petitioner has filed Input Tax Credit (ITC) on various supplies in respect of which the Petitioner has not made any payment within 180 days of the invoices on the supplies effected to the Petitioner.

4. Learned counsel for the Petitioner submits that the Department has

placed reliance on the Statement of Account in the Balance Sheet which covers PAN India operations of the Petitioner which are to be assessed in different regions of which the Petitioner had obtained separate GST Registrations.

5. It is further submitted by the learned counsel for the Petitioner that the Respondents have adopted uniform standard to confirm the demand as if all the invoices were pertaining to the Chennai Branch of the Petitioner under the jurisdiction of the Respondents.

6. It is submitted that though the Petitioner had not replied to the Show Cause Notice in GST DRC-01 dated 23.07.2024, the Petitioner had indeed replied to the intimation in GST DRC-01A dated 23.12.2023 vide a Reply dated 05.01.2024. It is submitted that the same has not been considered.

7. It is further submitted by the learned counsel for the Petitioner that the Petitioner has also not appeared for the personal hearing as the Petitioner's employee's child died on 17.08.2024. Therefore, it is submitted that the Petitioner may be given one opportunity to file a detail reply to the Show Cause Notice dated 23.07.2024 and also to appear for a personal hearing.

8. Learned Additional Government Pleader for the Respondents on the other hand would submit that the impugned Order is a detailed order and therefore does not call for any interference.

9. That apart, it is submitted that the Petitioner has an alternate remedy before the Appellate Authority under Section 107 of the respective GST enactments. Hence, it is submitted that the Petitioner at best can be relegated to workout the remedy before the Appellate Authority.

10. I have considered the arguments advanced by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

11. The submissions of the Petitioner appears to be a plausible reason for not being able to appear for personal hearing, which should have been accepted. There are extenuating circumstances, which has been mentioned above. The Petitioner has also filed a copy of the Death Certificate of the Petitioner's Employee's Child, who died on 17.08.2024.

12. Considering the same, the case is remitted back to the 1st Respondent

to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of thirty (30) days from the date of receipt of a copy of this order.

13. The Petitioner shall contemporaneously file a reply to the Show Cause Notice in GST DRC-01 dated 23.07.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 05.11.2024 as an addendum to the Show Cause Notice dated 23.07.2024 within a period of fifteen (15) days from the date of receipt of a copy of this order.

14. In case the Petitioner fails to file a reply to the Show Cause Notice dated 23.07.2024, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax due in accordance with law as if this Writ Petition was dismissed *in limine* today.

15. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

16. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petition is closed.

26.09.2025

Neutral Citation : Yes / No

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To:

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No.1, Greams Road,
Chennai – 600 006.

2.State Tax Officer,
Inspection I, Intelligence 1,
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C.SARAVANAN, J.

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