IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10201 of 2026
AND
WMP Nos. 11037 & 11036 of 2026

M/s. Ondot Systems India Private Limited
Rep. by its Ex- Director Shri. G.Bharanidharan
Workafella, Level - 1, Tower B, Tek meadows, No
51, Rajiv Gandhi Salai, Sholinganallur,
Kanchipuram 600119

..Petitioner(s)

Vs

Assistant Commissioner of GST and Central
Excise
sholinganallur division, Chennai South,
MHU complex, Nandhanam, Anna Salai,
Chennai 35

..Respondent(s)

PRAYER :Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to passing of the impugned Order in Original No. 86/2024 GST Err. RFD dated 11.11.2024 passed by the Respondent and quash the same as the same being arbitrary, illegal and passed in violation of Section 75 and Section 169 of the CGST/TNGST Act, 2017 and Articles 14, 19 (1) (g) and 265 of the Constitution of India.

For Petitioner(s): Mr.G Natarajan

For Respondent(s): Mr.S.M.Deenadayalan,
Senior Standing Counsel

ORDER

Mr.S.M.Deenadayalan, learned Senior Standing Counsel takes notice for the Respondent.

2. This Writ Petition is disposed of at the admission stage itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order-in-Original No.86/2024-GST/Err/RFD dated 11.11.2024 whereby proposal in Show Cause Notice No.56/2024 GST(AC) dated 10.07.2024 was confirmed. The impugned order itself records that the notice for personal hearing was returned by the postal authority citing the reasons as, 'no such addressee'

4. Facts on record revealed that the Petitioner had obtained a GST Registration in Form GST Reg-6 on 29.03.2021 for the period starting from 12.04.2019. The said registration was subsequently cancelled *suo mottu* by the Petitioner on 05.07.2024.

5. During the interregnum, the Petitioner appears to have exported service on which the Petitioner had claimed refund of IGST paid which was

also sanctioned by the Respondent by refund order dated 13.05.2021. However, the Respondent thereafter proceeded to issue the above notice on the ground that Foreign Exchange Inward Remittance Certificate (FIRC), which was filed by the Petitioner along with the aforesaid refund claim did not match with the export made by the Petitioner and therefore, the amount refunded to the Petitioner is liable to be recovered and therefore, Show Cause Notice dated 10.07.2024 was issued to the Petitioner.

6. Learned Counsel for the Petitioner submits that the Petitioner became aware of the impugned order only after the Petitioner's directors bank account was sought to be attached.

7. Having considered the submissions made by the learned counsel for the Petitioner and learned Senior Standing Counsel for the Respondent, I am inclined to remit the case back to the Respondent to pass a fresh order on merits after giving the Petitioner an opportunity of being heard.

8. Since it is stated that the Petitioner has already vacated the premises address mentioned in the GST Registration, I direct the Petitioner to file a reply to the Show Cause Notice dated 10.07.2024 by treating the impugned order dated 11.11.2024 as an addendum, and by also giving them the correct particulars of the address within a period of 30 days from the date of receipt of a

copy of this order for further communication. Thereafter the Respondent shall proceed to fix a personal hearing and pass appropriate order on merits.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today. .

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

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

Neutral Citation: Yes/No **17-03-2026**

GV

To

Assistant Commissioner of GST and Central Excise
sholinganallur division, Chennai South,
MHU complex, Nandhanam, Anna Salai,
Chennai 35

C.SARAVANAN J.

GV

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