



WP Nos.16780 of 2020 etc.

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.07.2026

CORAM

THE HON'BLE MR.SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE G.ARUL MURUGAN
WP Nos.16780, 12563, 16788, 16789, 16792 of 2020

WP No.16780 of 2020

Schaeffler India limited
Rep by its Director Finance and CFO
Office at 20, Royakottah Road
Hosur- 635109 : Petitioner

Versus

- 1.Union of India
Rep by Secretary to Government
Ministry of Finance Department of Revenue
North Block New Delhi- 110 001
- 2.The Central Board of Indirect Taxes & Customs
Rep by its chairman North Block
New Delhi- 110 001
- 3.The Goods & Service Tax Council
Rep by its Chairperson
5th floor Tower- II Jeevan Bharati building
Janapath Road, Cannaught Palace, New Delhi- 110 001
- 4.The Commissioner of GST and Central Excise
(IARC and R and T section)
Salem Commissionerate, Salem- 636001

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5.The Assistant Commissioner of GST & Central Excise

Hosur- I Division

Thally Road, Hosur- 635 109

: Respondents

Prayer: WP No.16780 of 2020 filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring that Section 140 of the central Goods and Service Tax Act 2017 read with Rule 117 and 120-A of the Central Goods and Service Tax Rules 2017 insofar as it prescribes time period for filing/ revision of GST TRAN-1 for transition of Cenvat Credit Ling in balance as on 31.7.2017 as arbitrary, invidiously discriminatroy and violative of Article 14, 19(1) (g) 245 and 246A of the Constitution of India.

WP No.16792 of 2020 filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records or file bearing A.NO.03/2020- GST (Appeals) and after going into validity and legality thereof quashing the order in Appeal No.12/2020- GST (Appeals) dated 28.7.2020 passed by the Additional Commissioner (Appeals) Salem Commissionerate and directing the respondents to sanction refund of Rs.11,66,956 (Refund claim at SR.NO 3. Paragraph PP) along with interest.

WP No.16789 of 2020 filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records or file bearing C.No.V/18/41/2018-19-RF and after going into the validity and legality thereof quashing the order in original NO R-04/2020 dated 27.7.2020 passed by the respondent No 5 and directing the respondents to sanction refund of Rs 55,47,556 (Refund claim at SR. No.2, Paragraph PP) along with interest.

WP No.16788 of 2020 filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records or file bearing C.No.V/18/41/2018-19-RF and after going into the validity and legality thereof quashing the order in original No.R-03/2020 dated 27.7.2020 passed by the respondent No.5 and directing the respondents to sanction refund of Rs 82,58,275 (Refund claim at SR. No 1, Paragraph PP) along with interest.

WP No.12563 of 2020 filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus directing the respondents to permit the petitioner to revise its Form GST Tran - 1 filed on 07.10.2017 to enable the petitioner to take in its electronic credit ledger, the Cenvat credit of Rs 1,49,72,787/- lying in balance as on 30 June 2017 but inadvertently not carried forward in Form GST Tran - 1.

For Petitioner : Mr.S.Muthu Venkataraman

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COMMON ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Learned counsel for the petitioner seeks to withdraw the writ petitions.

2. In view of the same, the writ petitions are dismissed as withdrawn. There will be no order as to costs.

(SUSHRUT ARVIND DHARMADHIKARI, C.J.) (G.ARUL MURUGAN, J.)
02.07.2026

Neutral Citation : Yes/No
tar

To

1.The Secretary to Government
Ministry of Finance Department of Revenue
North Block New Delhi- 110 001

2.The Chairman
Central Board of Indirect Taxes & Customs
North Block, New Delhi- 110 001

3.The Chairperson
Goods & Service Tax Council
5th floor Tower- II Jeevan Bharati building
Janapath Road, Cannaught Palace, New Delhi- 110 001



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THE HON'BLE CHIEF JUSTICE
AND

G.ARUL MURUGAN, J.

(tar)

4.The Commissioner of GST and Central Excise
(IARC and R and T section)
Salem Commissionerate, Salem- 636001

5.The Assistant Commissioner of GST & Central Excise
Hosur- I Division
Thally Road, Hosur- 635 109

WP Nos.16780 of 2020 etc. batch

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