



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2021

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.9654 of 2021
and
WMP.No.10223 of 2021

[Video Conferencing]

M/s.Aditya Energy Holdings
Represented by its Partner Mr.L.Uday Metha
No.6A, 6th Floor, #112 Eldorado Building
Nungambakkam High Road
Chennai - 600 034.

.....Petitioner

-Vs.-

Directorate General of GST Intelligence
DGGI, Chennai Zonal Unit,
No.16, Greams Road, BSNL Building
Tower 2, 5th & 8th Floors,
Chennai - 600 006.

.....Respondent

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the Respondent herein to forthwith refund Rs.17,27,790 (IGST Rs.12,60,472 + CGST Rs.2,33,659 + SGST Rs.2,33,659) collected on 12.03.2021 vide this reference DRC-03 Reference ARN Nos.AD330321008399C (for Rs.12,60,472) and AD330321008411Y (for Rs.4,76,318) dated 12.03.2021.

For Petitioner : Mr.I.Zuriyath Fathima

For Respondent : Mr.V.Sundareswaran,
Senior Standing Counsel

ORDER

The petitioner has filed this Writ Petition seeking for a Mandamus to direct the respondent to pay a sum of Rs.17,27,790/- and Rs.12,60,472/- which was paid by the petitioner during the course when the officers of the respondent visited the premises of the petitioner and investigated regarding the alleged wrong availment of Input Tax Credit.



as stipulated above. In case, there is no case made out in the show cause proceedings, the respondent shall refund the amount to the petitioner, in accordance with law.

8.The Writ Petition stands disposed with the above observations. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

pgp

To,

The Directorate General of GST Intelligence
DGGI, Chennai Zonal Unit,
No.16, Greams Road, BSNL Building
Tower 2, 5th & 8th Floors,
Chennai - 600 006.

+1 cc to Mr.V.Sundareswaran, Advocate Sr.NO. 65726

W.P.No.9654 of 2021

svi(CO)
A.SK(06.01.2022)