

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition Nos.11675, 11681 and 11683 of 2020
and
WMP. Nos.14339, 14332 and 14336 of 2021

- 1 M/s.ACCENT PHARMA
Rep.by its Managing Partner Shri.A.M.
Sulaiman B-159 22nd Cross PIPDIC
Industrial Estate Mettupalayam
Puducherry 605 009.
...Petitioner in the above W.Ps
- Vs
- 1 The Commercial Tax Officer
Goods Division-II 100 Feet Road
Ellaipillaichavadi Puducherry -605005.
...Respondent in the above W.Ps

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, calling for the records of the respondent leading to the issue of the impugned order bearing Refund Rejection Order Nos. ZA340320000286A , ZA3403200002886 and ZA340320000290L, all dated 31.03.2020 and quash the same since the same has been passed in violation of the principles of natural justice and the said order is in violation of Articles 14 and 19(1) (g) of the Constitution.

For Petitioner : Mr.G.Natarajan

For Respondents: Mr.J.Kumaran

Additional Government Pleader

COMMON ORDER

The petitioner challenges orders rejecting applications for refund of Input Tax Credit on account of the inverted tax structure. Learned counsel for the petitioner would submit that no opportunity was granted prior to passing of the impugned orders.

2. Be that as it may, in counter dated 11.12.2020, at paragraph 11, the respondent states as follows:

'11. I submit that even though the petitioner is eligible for refund, no cash refund can be given as per the Notification No.16/2020-Central Tax vide dt.23.03.2020 by the Government of India and the Notification issued by the Commercial Taxes Secretariat, Puducherry in G.O.Ms.No.11, dt.01.04.2020. However, after the clarificatory Circular No.135/05/2020-GST dated 31.3.2020 issued by the Central Board of Indirect Taxes and Customs, Government of India, the petitioner is eligible for refund and the same will be granted, if he has filed fresh refund application.'

3. Thus the petitioner may file a fresh claim for refund and the same, as stated in counter, be considered and refund granted as expeditiously as possible, after hearing the petitioner.

4. This Writ Petition is disposed with the aforesaid direction. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1 The Commercial Tax Officer
Goods Division-II 100 Feet Road
Ellaipillaichavadi Puducherry -605005.

+2cc to the Government Pleader for Puducherry, S.R.No.2881

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(CO)

rv(09/02/2021)