



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.07.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.13790 of 2020
and WMP No.17135 of 2020

- 1 M/s.Mastek Engineering
Now Known as M/S. Mastek Engineering Pvt. Ltd.
Rep.by its Managing Director

... Petitioner

Vs

- 1 The Deputy Commissioner of
Central Tax Anna Nagar Division
North Commissionerate 1st Floor
Newry Tower No.2054-I Anna Nagar
Chennai -40.
- 2 The Additional Commissioner (Appeals-I)
O/o. The Commissioner of GST and
Central Excise No.26/1 Mahatma Gandhi
Road Nungambakkam Chennai -34.

... Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus to call for the records in Order No.3 dated 04/04/2019 by 1st respondent and Order-in-Appeal No.22/2020 (GST-A1) (ADC) dated 30/07/2020 by the 2nd respondent and quash the same as illegal arbitrary and contrary to law and further direct the Respondents to grant refund of IGST of Rs.8,96,149/- by crediting the amount in cash ledger.

For Petitioner : Ms.C.Rekha Kumari

For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel

O R D E R

Learned counsel for the petitioner has filed a memo dated 14.07.2021 on behalf of the petitioner under cover of e-mail dated 14.07.2021 stating that the petitioner will approach the first respondent by way of a representation seeking a cross verification of the credits available in the petitioner's



electronic credit ledger with the credits available in the buyer's electronic credit ledger and thereafter grant credit to the petitioner after ensuring that there is no double credit that is being availed.

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2. Recording the aforesaid memo, this Writ Petition is disposed. The aforesaid exercise shall be carried out, without reference to the time lines set out under the Act, within a period of eight (8) weeks from the date of receipt of the representation of the petitioner, after hearing the petitioner, seeing as this Writ Petition is pending on the file of this Court since 24.09.2020. No costs. Connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

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To

- 1 The Deputy Commissioner of
Central Tax Anna Nagar Division
North Commissionerate 1st Floor
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Chennai -40.
- 2 The Additional Commissioner (Appeals-I)
O/o. The Commissioner of GST and
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+lcc to Mr.A.P.Srinivas, Advocate SR.33243

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UM(CO)
CB(05/08/2021)