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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2021

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.NO.21865 OF 2021

(Through Video Conferencing)

M/s.Vishoka Engineering Pvt. Ltd.,
Represented by its Managing Director,
Mr.Palaniappan K.N.,
116, SIDCO Industrial Estate,
Thirumazhisai, Chennai - 600 124.

... Petitioner

Vs.

1. The Superintendent of GST & Central Excise
Mambakkam Range, Shri.Purunbithur Division,
42, Tank Road, Poonamallee,
Thiruvallur - 600 056.
2. The Superintendent of GST & Central Excise
Poonamallee Range,
1st Floor, 42, Tank Road, Poonamallee,
Thiruvallur - 600 056.
3. The Commissioner of Customs (Exports)
Chennai IV Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai - 600 001.
4. The Additional Director General of Systems
and Data Manager,
1st & 5th Floor, GST Bhawan, 26/1,
Mahatma Gandhi Salai,
Nungambakkam, Chennai - 600 034.
5. The Director General,
Directorate General of Analytics
and Risk Management,
10th Floor, Tower-II, Jeevan Bharthi Building,
124 Connaught Circus, New Delhi - 110 001.



6. The Commissioner of Central Goods
and Service Tax,
Chennai Outer Commissionerate,
No.2054-I, II Avenue, 12th Main Road,
Newry Towers, Anna Nagar,
Chennai - 600 034.

... Respondents

Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus, to direct the third respondent to sanction the GST refund claim in respect of goods exported vide shipping bill Nos.1638500 dated 07.05.2021 and duty drawback claims in respect of goods exported vide shipping bill Nos.8042638 dated 05.11.2019, 5444981 dated 25.09.2020. 5741062 dated 09.10.2020, 9451144 dated 18.03.2021, 9676486 dated 26.03.2021, 2434776 dated 15.06.2020 and 2434628 dated 15.06.2021 and 2644535 dated 24.06.2021 along with applicable interest within a time bound manner and further direct the third respondent to refrain from suspending or withholding the GST refund claims filed by the petitioner in respect of the future exports expect strictly in accordance with the Central Goods and Services Tax Act, 2017 and the Rules and Regulations framed there under.

For Petitioner : Mr.Derrick Sam

For Respondents : Mr.J.Vasu, Jr. Panel Counsel

O R D E R

Heard the learned counsel for the petitioner and the learned Junior Panel Counsel for the respondents.

2. The learned Junior Panel Counsel, on instruction, submits that the petitioner was called upon to furnish the documents and the petitioner has furnished the same on 02.08.2021 as far as the refund claim is concerned.

3. Though the petitioner has sought for wider relief to sanction the GST refund claim in respect of goods exported vide Shipping Bill No.1638500 dated 07.05.2021 and duty drawback claims in respect of goods exported vide Shipping Bill Nos.8042638 dated 05.11.2019, 5444981 dated 25.09.2020. 5741062 dated 09.10.2020, 9451144 dated 18.03.2021, 9676486 dated 26.03.2021, 2434776 dated 15.06.2020 and 2434628 dated 15.06.2021 and 2644535 dated 24.06.2021 along with applicable interest within a time bound manner and further direct the third respondent to refrain from suspending or withholding the GST



refund claims filed by the petitioner in respect of the future exports expect strictly in accordance with the Central Goods and Services Tax Act, 2017 and the Rules and Regulations framed there under, the said wider relief cannot be granted straightaway without considering the merits of the case.

4. Considering the refund claims and the drawbacks claims are pending for a long period even though the petitioner appears to have complied partially with the requirements called upon as far as the GST refund claim is concerned, this Writ Petition is disposed by directing the respondent to pass appropriate in respect of GST refund claims and the drawback claims, within a period of thirty (30) days from the date of receipt of a copy of this order. No cost.

Sd/-

Assistant Registrar(CS-VIII)

//True Copy//

Sub Assistant Registrar

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To

1. The Superintendent of GST & Central Excise
Mambakkam Range, Shri.Purunbithur Division,
42, Tank Road, Poonamallee, Thiruvallur - 600 056.
2. The Superintendent of GST & Central Excise
Poonamallee Range,
1st Floor, 42, Tank Road, Poonamallee,
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Chennai IV Commissionerate,
Custom House, No.60, Rajaji Salai,
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4. The Additional Director General of Systems and Data Manager,
1st & 5th Floor, GST Bhawan, 26/1,
Mahatma Gandhi Salai,
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5. The Director General,
Directorate General of Analytics and Risk Management,
10th Floor, Tower-II, Jeevan Bharthi Building,
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6. The Commissioner of Central Goods and Service Tax,
Chennai Outer Commissionerate,
No.2054-I, II Avenue, 12th Main Road,
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Chennai - 600 034.

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+1cc to M/s.J.Vasu, Advocate, S.R.No.60071

W.P.No.21865 of 2021

CP (CO)
RLP (07/12/2021)