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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.03.2022

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.6849 of 2022

M/s.Elite Paloume Forwarders Chennai Pvt Limited,
No.236, 9th Floor, Purva Primus IT Park,
Rajiv Gandhi Salai (Old Mahabalipuram Road),
Okkiyam Thoraipakkam, Chennai-600 097.
Rep by its Director

...Petitioner

Vs.

1. The Joint Commissioner of State Tax & GST,
Zone VIII, Chennai (East Division),
7th Floor, South Tower, Government Form Estate,
Integrated Commercial Taxes and Registration Department,
537, Fanepet, Nandanam, Chennai-600 035.

2. The Assistant Commissioner of Commercial Taxes & State GST,
Sholinganallur Circle, Zone-VIII, State GST,
Plot #141, 2nd Floor, Yazini Complex, 1st Main Road,
Burma Colony, Perungudi,
Chennai-600 096.

...Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondents to pass orders in a time bound manner, on the refund applications 29.01.2019, 01.02.2019, 05.03.2019 and 08.05.2019 amounting to Rs.11,35,843/- filed by them in the year 2019.

For Petitioner : Mr.R.Chandrasekaran

For Respondents : Mr.V.Prasanth Kiran
Government Advocate

O R D E R

The petitioner has filed this writ petition seeking issuance of a Writ of Mandamus to direct the respondents to consider the refund applications dated 29.01.2019, 01.02.2019, 05.03.2019 and 08.05.2019 filed by the petitioner/company amounting to Rs.11,35,843/- in the year 2019 and pass orders on the same.



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2. The learned Government Advocate takes notice on behalf of the respondents. In view of the consent expressed by the Learned counsel appearing for either side, this petition is taken up for final disposal.

3. The case of the petitioner is that, the petitioner/company is a subsidiary company engaged in the business of providing extended global logistics solution and the petitioner/company is registered with the 2nd respondent under registration Number GST No.33AADCE7246EIZW. The petitioner/company filed four refund claims on refund of unutilized input tax credit towards export of services made under letter of undertaking and the said refund claims were filed on the basis of stipulations contained in Section 54 (3) of CGST Act 2017 read with Rule 89(1) of CGST Rules 2017, in the online common portal through RFD-01 on 29.01.2019, 01.02.2019, 05.03.2019 and 08.05.2019 respectively. Thereafter, the petitioner/company sent a reminder dated 27.07.2021 along with the copies of the refund claim and ARN and all other required documents to the 2nd respondent, however no reply / communication to that effect was received. Therefore, the petitioner/company sent another detailed letter dated 18.10.2021 to the 1st respondent, however, till date no orders have been passed on the same, despite sending several reminders. Hence, this Writ petition.

4. The learned Government Advocate appearing on behalf of the respondents submitted that, already the petitioner/company's refund applications were rejected on 27.07.2020 and he fairly conceded that the said rejection order will be communicated to the petitioner/company within a period of two weeks from the date of receipt of a copy of this order.

5. Recording the above submission made by the learned Government Advocate, this writ petition is closed. However, liberty is granted to the petitioner to workout the remedy in the manner known to law. No costs.

SD/-

ASSISTANT REGISTRAR

// TRUE COPY //

SUB ASSISTANT REGISTRAR



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+lcc to Mr.R.Chandrasekaran, Advocate Sr.20854
+lcc to the Special Government Pleader Sr.21128

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srg 19/04/2022