



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.03.2022

CORAM:

THE HON'BLE MR.JUSTICE R.SURESH KUMAR

Writ Petition Nos.16840, 16847 of 2020
and WMP.Nos.20888, 20889, 20905, 20907 of 2020
W.P.1264, 1269, 1272, 1275, 1276 of 2021
and WMP.Nos.1407, 1409, 1411, 1412, 1414, 1415, 1419,
1420, 1422, 1423 of 2021

Writ Petition No.16840 of 2020

M/s.Archana Industries
Rep. by its Partner V.Lakshmi Narayana Swamy
707, Avinashi Road
Coimbatore-641 018.

.. Petitioner
in W.P.16840,16847/2020

M/s. K.G.Denim Ltd,
SF.NO.12/1,2,3 Sirumugai Road,
Then Thirumalai,Jadayampalayam, Mettupalayam,
Coimbatore-641 302.

.. Petitioner in
W.P.No. 1264,1269,1272,1275,&1276/2021

Vs

1. Deputy Commissioner of Central Taxes
& Central Excise
III Division
Coimbatore 641 018.

... Respondent in
W.P.16840,16847/2020

2. The Assistant Commissioner of Central Taxes
& Central Excise
Coonoor Devision, Coonoor.

.. Respondent in
W.P.No. 1264,1269,1272,1275,&1276/2021

Prayer in W.P.No.16840 of 2020 :

Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, to quash and set aside the impugned order No.ZX3310200038255 dated 05.10.2020 in Form GS RFD 6, passed by the respondent sanctioning a refund of Rs.37,64,441 only as against the claim for Rs.1,94,32,045 made by the petitioner, thus rejecting a total refund of Rs.1,56,67,604, passed by the respondent as the



said rejection of refund is clearly arbitrary, contrary to Section 54(3) of the CGST Act and Article 14 and 19 (1) (g) of the Constitution.

Prayer in W.P.No.16847 of 2020 :

Petition filed under Article 226 of the Constitution of India, seeking quashing and setting aside the impugned order No.zx3310200038711 Dated 05.10.2020 in Form GST RFD 6 passed by the respondent sanctioning a refund a Rs.35 56 351 only as against the claim for Rs.71 30 950 made by the petitioner thus rejecting a total refund of Rs.35 74 599 passed by the respondent as the said rejection of refund is clearly arbitrary contrary to section 54 (3) of the CGST Act and Articles 14 and 19 (1) (g) of the constitution.

Prayer in W.P.No.1264 of 2021 :

Petition filed under Article 226 of the Constitution of India, seeking a writ of Certiorarified Mandamus, Quashing the impugned order No. ZR3310200205166 Dated 16.10.2020 in FORM - GST - RFD - 06 for the month of October 2019 passed by the respondent rejecting the refund to the tune of Rs. 28 78 845 as the said rejection of refund is clearly arbitrary contrary to Section 54 (3) of the CGST Act and Articles 14 and 19 (1) (g) of the Constitution.

Prayer in W.P.No.1269 of 2021 :

Petition filed under Article 226 of the Constitution of India, seeking a writ of Certiorarified Mandamus Quashing the impugned order No. ZY3310200205322 Dated 16.10.2020 in FORM - GST - RFD - 06 for the month of October 2018 passed by the respondent rejecting the refund to the tune of Rs. 28 17 367 as the said rejection of refund is clearly arbitrary contrary to Section 54 (3) of the CGST Act and Articles 14 and 19 (1) (g) of the Constitution.

Prayer in W.P.No.1272 of 2021 :

Petition filed under Article 226 of the Constitution of India, seeking a writ of Certiorarified Mandamus praying Quashing the impugned order No. ZS3310200205055 Dated 16.10.2020 in FORM - GST - RFD - 06 for the month of August 2018 passed by the respondent rejecting the refund to the tune of Rs. 21 31 446 as the said rejection of refund is clearly arbitrary contrary to Section 54 (3) of the CGST Act and Articles 14 and 19 (1) (g) of the Constitution.



Prayer in W.P.No.1275 of 2021 :

Petition filed under Article 226 of the Constitution of India, seeking a writ of Certiorarified Mandamus praying Quashing the impugned order No. Z03310200204788 Dated 16.10.2020 in FORM - GST - RFD - 06 for the month of November 2018 passed by the respondent rejecting the refund to the tune of Rs. 28 66 790 as the said rejection of refund is clearly arbitrary contrary to Section 54 (3) of the CGST Act and Articles 14 and 19 (1) (g) of the Constitution.

Prayer in W.P.No.1276 of 2021 :

Petition filed under Article 226 of the Constitution of India, seeking a writ of Certiorarified Mandamus praying Quashing the impugned order No. ZR3310200205299 Dated 16.10.2020 in FORM - GST - RFD - 06 for the month of December 2018 passed by the respondent rejecting the refund to the tune of Rs. 16 02 099 as the said rejection of refund is clearly arbitrary contrary to Section 54 (3) of the CGST Act and Articles 14 and 19 (1) (g) of the Constitution.

For Petitioner
in all the above WPs : Mr.G.Natarajan

For Respondent
in all the above WPs : Mr.A.P.Srinivas,
Senior Standing counsel

COMMON ORDER

The learned counsel for the petitioners would submit that he has got instructions to withdraw these writ petitions.

2. Recording the submission, all these writ petitions are dismissed as withdrawn. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

nvsri
To

1. The Deputy Commissioner of Central Taxes
& Central Excise
III Division
Coimbatore 641 018



2. The Assistant Commissioner of Central Taxes
& Central Excise
Coonoor Division, Coonoor.

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+1cc to Mr.A.P.Srinivas, Senior Standing counsel Income tax,
Advocate, S.R.No.14512

Writ Petition Nos.16840, 16847 of 2020
W.P.1264, 1269, 1272, 1275, 1276 of 2021

GY(CO)
CT 16/03/2022