IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.01.2022

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.28411 of 2021
&
W.M.P.Nos.30008 & 30010 of 2021
(Through Video Conferencing)

Logicvalley Technologies Private Limited
Rep by its Director,
Second and Third Floor, No.22 Father Randy Street,
Vijay Towers, R S Puram,
Coimbatore- 641 002. ...Petitioner

Vs.

The Assistant Commissioner
(Trichy Road Assessment Circle)
Commercial Taxes Buildings, Fourth Floor,
Dr.Balasundaram Road,
Coimbatore- 641 018. …Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarifid Mandamus, calling for the records in rejection order No.ZB3310211608624 dated 25.10.2021, passed by the Respondent rejecting the claim of Rs.6,75,416/- and quashing the rejection order, as arbitrary and illegal and consequently direct the Respondent authority to grant the refund of Central Goods and Services Tax, State Goods and Services Tax and Integrated Goods and Services Tax for the period April 2019 to August 2019.

For Petitioner : Mr. Janani Shankar

For Respondent : Mr.NRR.Arun Natarajan
Special Government Pleader

ORDER

The petitioner has challenged the impugned order dated 25.10.2021 bearing reference No. ZB3310211608624 seeking to reject the refund claim filed by the petitioner was time barred.

2. The dispute pertains to exports which was made by the petitioner during April to August 2019. The limitation for

filing the refund claim would have expired during the corresponding period in 2021.

3. The petitioner filed the refund claim belatedly on 20.09.2021 as the limitation prescribed under Section 54 of the TNGST and CGST Act, 2017 is two years from the relevant date, the refund claim has been rejected.

4. Appearing on behalf of the petitioner, learned counsel for the petitioner submits that in an identical situation in the case of M/s GNC Infra LLP Vs. Assistant Commissioner (Circle) 2021 vide its order dated 28.09.2021 in W.P.Nos.18165 & 18168 of 2021, this Court had allowed the writ petition by remitting the case back to the respondent to reconsider the refund claim of the petitioner therein on merits in the light of the order of the Hon'ble Supreme Court extending the period of limitation between the outbreak of COVID-19 pandemic, in March 2021.
The Operative Portion of the the aforesaid writ petitions read as under:

> "15. I propose to send the matter back to the respondent for considering the refund application de novo and make an order inter alia in accordance with Rule 92 of said Rules and Section 54 (8) (b) of C-GST Act by making the following order:
>
> a) Impugned orders being order dated 26.07.2021 bearing reference No.ZB3307211327668 with regard to I writ petition and being order dated 28.07.2021 bearing reference No. ZB3307211335406 with regard to II writ petition are set aside solely on the ground that reasons for rejection of refund have not been recorded in writing in accordance with Rule 92 of said Rules;
>
> b) As already alluded to supra observations in the impugned order that the refund applications are beyond two years qua relevant date is set aside owing to the discussion and dispositive reasoning contained supra in this order;
>
> c) Respondent shall examine the refund applications de novo and make orders afresh inter alia in accordance with Section 54 of C-GST Act and Rule 92 of said Rules;
>
> d) The respondent shall complete the aforementioned exercise as expeditiously as possible i.e., as expeditiously as his business would permit, but in any event, within six weeks from today i.e., on or before 09.11.2021.

16. Captioned writ petitions are disposed of with the above directives. Consequently connected Writ Miscellaneous Petitions are also disposed of as closed. There shall be no order as to costs.”

5. Since the issue is covered by the above order of this Court and the decision of the Hon'ble Supreme Court, I am inclined to allow this writ petition by directing the respondent to pass appropriate orders on the refund claim made by the petitioner for the period between August 2019 i.e., on 20.09.2021 and dispose the same in accordance with law and on merits within a period of six weeks from the date of receipt of a copy of this order.

6. This writ petition stands disposed of in terms of the above observations. No costs. Consequently, connected miscellaneous petitions are also closed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

jas/nst

To

The Assistant Commissioner
(Trichy Road Assessment Circle)
Commercial Taxes Buildings, Fourth Floor,
Dr.Balasundaram Rd,
Coimbatore- 641 018.

+1cc to M/s.Janani Shankar, Advocate, S.R.No.1043
+1cc to the Special Government Pleader(Taxes), S.R.No.1477

W.P.No.28411 of 2021
&
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SJ(CO)
SB(31/01/2022)