



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 22.03.2022
CORAM

THE HONOURABLE MR. JUSTICE C.SARAVANAN

WEB COPY

Writ Petition (MD) No.5079 of 2021

Tvl.Stellar Fashion Incorp,
Rep. by its Partner,
K.G.Prithivi,
S/o.C.Ganesan,
No.2/12-A, C-15, Textile Park,
Madurai NH Road, Thalapatti,
Karur - 639 003.

.. Petitioner

Versus

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai.

2.The State Tax Officer (Circle),
Karur- 4 Assessment Circle,
Commercial Taxes Buildings,
North Pradakshnam Road,
Karur - 639 001.

.. Respondents

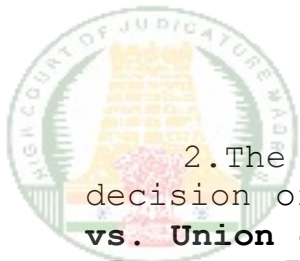
Petition filed under Article 226 of The Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned Refund Sanction/Rejection Order No.ZB3312200876725 in Form-GST-RFD-06, dated 03.12.2020, quash the same and consequently, direct the second respondent to honour the claim of refund in full as claimed within a time frame as fixed by this Court.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.M.Prakash
Additional Government Pleader

ORDER

The learned counsel for the petitioner fairly submits that the issue is now covered against the petitioner in terms of the decision of the Hon'ble Supreme Court in **Union of India and others vs. VKC Footsteps India Private Ltd.**, in Civil Appeal No.4810 of 2021 etc. batch, by judgment dated 13.09.2021.



2.The learned counsel for the petitioner submits that the decision of Gujarat High Court in **VKC Footsteps India Private Ltd., vs. Union of India** [Special Civil Application No.2792 of 2019 (2020 (7) TMI 726)] has been overruled by accepting the views of a Division Bench of this Court in **Tvl.Transtonneltroy Afcons Joint Venture vs. Union of India** [Writ Petition Nos.8596, 8597, 8602, 8603, 8605 and 8608 of 2019 (2020 (9) TMI 931)].

3.In view of the above, this Writ Petition is dismissed. No costs.

Sd/-

Assistant Registrar(Writs)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

smn2

To

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai.

2.The State Tax Officer (Circle),
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+1 CC to M/s.B.ROOBAN, Advocate (SR-13648[F] dated 23/03/2022)

+1 CC to M/s.SPL GP (SR-14254[F] dated 24/03/2022)

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sp(CO)
TR(04.04.2022) 2P 5C