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W.P.Nos.14939 of 2022 etc

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.04.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.14939, 14943, 14945, 14949, 2833, 3515 & 3519 of 2022  
and

W.M.P.Nos. 14165, 14167, 14169, 14170, 14171, 14172, 14175,  
14176, 2973 & 3348 of 2022

W.P.No.14939 of 2022

Tvl.Naagu International  
Rep. by its Partner  
Mr.T.Meiyappan,  
No.108, Dr.Lakshmanaswamy Salai,  
K.K.Nagar, Chennai - 600 078.

.. Petitioner

VS

Proper Officer,  
K.K.Nagar (Circle),  
GST & Central Excise,  
No.1, PAPJM Annex Building,  
5th Floor, Greams Road, Chennai - 600 006.

.. Respondent

Prayer in W.P.No.14939 of 2022: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for the records leading to the issuance of the Deficiency Memo bearing Reference No. ZB3302221988005 dated 21.02.2022 issued by the respondents herein, and quash the same, and direct the respondent herein to consider the refund application filed by the petitioner herein for the period July, 2017 to March, 2018 and dispose of the same on merits and in accordance with law.



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For Petitioner : Mr.Narayanan  
for Mr.Adithya Reddy  
(in W.P.Nos. 14939, 14943,  
14945, 14949, 2833 of 2022)

Mr.G.Shanmugam  
(in W.P.Nos.3515 & 3519 of  
2022)

For Respondents : Mr.C.Harsha Raj  
Additional Government Pleader  
(in W.P.Nos. 14939, 14943,  
14945, 14949 of 2022)

Ms.Hema Muralikrishnan  
Senior Standing Counsel  
(in W.P.No.2833 of 2022)

Ms.Anu Ganesan,  
Junior Panel Counsel  
(in W.P.Nos. 3515 & 3519 of  
2022)

### COMMON ORDER

Mr.Narayanan and Mr.Shanmugam, learned counsel for the petitioner, Ms.Hema Muralikrishnan, learned Senior Standing Counsel, Ms.Anu Ganesan, learned Junior Panel Counsel and Mr.Harsha Raj, learned Additional Government Pleader for the respondents would make common submissions in regard to these matters.

2. The challenge is to orders rejecting refund under the applicable provisions of the Central Goods and Services Tax Act,



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2017 and the Tamil Nadu Goods and Services Tax Act, 2017 and appellate orders confirming such rejection.

3. In the writ petitions filed by Mr.Narayanan apart from rejecting the request on the ground of limitation, the authority also mentions the non-availability of certain statutory / other documents in support of the claim for refund. In the writ petitions filed by Mr.Shanmugam, the rejection is solely on the basis of limitation.

4. The Central Board of Indirect Taxes and Customs has, vide Notification No.13/2022 - Central Tax dated 05.07.2022, stated that the time between 01.03.2020 - 28.02.2022 shall stand excluded in construing the limitation for issuance of order under Section 73(9) for computation of limitation for seeking refund under Sections 54 or 55 of the enactments.

5. In fact this Notification issued by the Board applies to Central GST authorities and GST authorities in the Union Territories. However, Mr.C.Harsha Raj, learned Additional Government Pleader, who appears for the State has written instructions dated 05.04.2023, a copy of which is placed on file, to state that the benefit under Notification No. 13/2022 will be extended to assesses



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in the State of Tamil Nadu as well. This is recorded.

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6. Thus, and in light of the aforesaid discussion, orders in W.P.Nos.3515 & 3519 of 2022 filed by Mr.Shanmugam are set aside. Refund shall be paid over within six weeks from date of receipt of copy of this order.

7. Orders challenged in W.P.Nos. 14939, 14943, 14945, 14949, 2833 of 2022 filed by Mr.Narayanan are also set aside and the refund applications stand restored to the file of the assessing authority. Let the petitioner appear before the authority on Thursday, 20.04.2023 at 10.30. a.m. and satisfy the authority on all aspects of its claim barring those aspects covered by Notification No.13/2022.

8. Writ petitions stand disposed in terms of the above order. No costs. Connected miscellaneous petitions are closed.

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Index:Yes/No  
Neutral Citation:Yes  
ssm



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To:

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The Proper Officer,  
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DR. ANITA SUMANTH,J.

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