**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

Dated: 26.06.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

**W.P.No.18849 of 2023 and**
**WMP.No.18091 of 2023**

M/s.Indian Farmers Fertilizers Co-operative Limited,
Represented by its Authorised Signatory,
N.Suresh
PASIC Godown, Agro House,
Thattanchavady, Puducherry-605009. ... Petitioner

Vs

The Commercial Tax Officer, GD-II
II Floor, CT Complex,
Commercial Taxes Department,
100 ft road, Ellapillaichavadi,
Puducherry-605 005. ... Respondent

**Prayer:** Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus to call for the records relating to the document communicating rejection of refund in GSTIN 34AAAAI0050M1Z0 with ARN No.AA340722000607L dated 30.09.2022 issued by the Respondent and quash the same and direct the Respondent to disburse the sanctioned refund amount of Rss.62,11,228/-.

For Petitioner : Ms.R.Charulatha

For Respondents : Mr.R.Sreedhar
Additional Government Pleader (Puducherry)

**ORDER**

The petitioner has challenged a refund rejection order dated 30.09.2022 inspired by an order which was uploaded dated 06.10.2022 wherein the refund granted has been accepted and the refund directed to be issued. Mr.R.Sreedhar, learned Additional Government Pleader (Puducherry), who accepts notice for the respondent.

2.Mr.Sreedhar, who appears for the respondent would point out that order dated 06.10.2022 has been clearly passed in error and on account of certain technical glitches. In fact, both parties were well aware of this position even prior to the filing of the present writ petition. The reason for the petitioner approaching this Court is its inability to challenge order dated 30.09.2022 by way of statutory appeal, since the system does not accept the appeal in light of the order granting refund.

3.The respondent is also aware of the fact that the presence of order dated 06.10.2022 on the portal stands as a hindrance for filing of statutory appeal against order dated 30.09.2022. It would thus have been appropriate for the respondent to withdraw order dated 06.10.2022 as it is nobody's case that the Department intended to honour the request for refund and the petitioner is also proposed to pursue a challenge to order dated 30.09.2022.

4. In the written instructions dated 26.06.2023, the Commercial Tax Officer GD-II, states that the refund sanction order may be read as rejection order and the petitioner may file an appeal before the first appellate authority.

5.Though the Court is inclined to direct that the technical glitches in the system be corrected, learned respondent counsel would submit that the process for correction of the glitches is on-going and may take some time. Hence, the petitioner is permitted to file an appeal challenging order dated 30.09.2022 manually before the first appellate authority within a period of two (2) weeks from date of receipt of a copy of this order. Appeal, if filed as aforesaid, shall be taken on file without reference to limitation, but ensuring compliance with all other statutory conditions.

6.This writ petition is disposed. No costs. Connected miscellaneous petition is closed.

**26.06.2023**

vs
Index : Yes/No
Speaking order
Neutral Citation : Yes/No

**Dr.ANITA SUMANTH, J.**

vs

To

The Commercial Tax Officer, GD-II
II Floor, CT Complex,
Commercial Taxes Department,
100 ft road, Ellapillaichavadi,
Puducherry-605 005.

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