IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.07.2023

CORAM

THE HONOURABLE **MR.JUSTICE C.SARAVANAN**

W.P.No.18828 of 2020
and
W.M.P.Nos.23402 & 23403 of 2020

A.Suraj Bohara ... Petitioner

Vs

1. The Joint Director,
   The Office of the Directorate General of Analytics and Risk Management,
   10th Floor, Tower II, Jeevan Bharti Building,
   124, Connaught Circle/Place,
   Delhi – 110 001.

2. Superintendent of GST, Range IV, Madhavaram Division,
   NEWRY Tower, No.2054, I Block, II Avenue,
   12th Main Road, Anna Nagar,
   Chennai – 600 040.

3. Superintendent of GST, Head Quarters Preventive Unit,
   Chennai North Commissionerate, GST Bhawan,
   Nungambakkam,
   Chennai – 600 034.

4. IGST Refund Cell, Chennai Custom House,
   Chennai – 600 001. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the first respondent in his impugned proceedings in IE Code:0408028661 and quash the same as illegal contrary to the CIRCULAR 131/1/2020 dated 23.01.2020 and direct the respondents to revoke the suspension of IGFT refund and drawback facility to IE Code:0408028661 and pay IGST refund and duty drawback with interest.

For Petitioner	: Mr.R.Swarnavel
For Respondents	:
For R1	: No Appearance
For R2 to R4	: Mr.Rajinish Pathiyil Senior Central Government Standing Counsel

ORDER

The petitioner herein is an exporter of utensils, who claims to have filed a Duty Drawback under Section 74/75 of the Customs Act, 1962, read with Customs and Central Excise Duties Drawback Rules, 2017, as it stood then. The petitioner has also filed refund claim under Section 54 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as CGST Act) on the Integrated Goods and Services Act, 2017 (herein after referred to as IGST Act, 2017) paid on the raw material used in the manufacture of utensils exported by treating export as zero rated supply within the meaning of Section 16 of the IGST Act, 2017.

2. On the strength of the impugned circular dated 23.01.2020 bearing reference Circular No.131//2020-GST, the respondents have declined to process the Refund claim and Duty Drawback claim of the petitioner.

3. It is submitted that even otherwise as per the impugned circular, entire verification has to be completed within fourteen (14) working days which has not been complied. It is submitted that more than three years have been lapsed since the Refund claims and the Duty Drawback claims were filed of the petitioner. It is submitted that the respondents have not been sanctioned claims to the petitioner. Hence the petitioner has filed the present writ petition.

4. In the affidavit, the petitioner has further stated that by an e-mail dated 12.03.2020, in reply to e-mail dated 09.03.2020, the fourth respondent has informed the petitioner that the IEC Number of the petitioner was suspended as per the instructions received from Joint Director, DGARM, RMCC and therefore, the petitioner was directed to furnish the required details in accordance with the impugned circular.

5. It is submitted that despite having given all the details, the Refund claims and the Duty Drawback claims have not been processed.

6. The learned Senior Central Government Standing Counsel for the respondents 2 to 4, on the other hand would submit that recently the regular red alert issued against the petitioner has been withdrawn by the fourth respondent herein.

7. The learned Senior Central Government Standing Counsel for the respondents 2 to 4 would further submit that at present there is no embargo for processing the Refund claims and Duty Drawback claims filed by the petitioner for refund of IGST filed under Section 64 of the CGST, Act, 2017 and a Duty Drawback under Section 74/75 of the Customs Act, 1962.

8. Recording the above submissions and the communication dated 21.06.2023, filed by the learned Senior Central Government Standing Counsel for the respondent, the present Writ Petition is disposed by directing the fourth respondent to process the Refund claims as also the

Duty Drawback claim of the petitioner as expeditiously as possible within a period of three (3) months from the date of receipt of a copy of this order.

9. The writ petition stands disposed of with the above observations and directions. No costs. Consequently, connected miscellaneous petitions are closed.

10.07.2023

Neutral Citation: Yes/No
Index : Yes/No
Speaking/Non-Speaking Order
rgm

C.SARAVANAN, J.

rgm

To

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