



W.P.No.21190 of 2023

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.07.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.21190 of 2023

M/s.Chaizup Beverages L.L.P,
Represented by its Authorized Signatory,
Shiv Kumar Agarwal,
S.F.No.No.576/2, Part 25, Somyampalayam,
Coimbatore - 641 108.
Tamil Nadu.

... Petitioner

Vs.

- 1.Director General of System and
Data Management [ICE-GATE],
1st Floor, CR Building, IP-Estate,
New Delhi - 110 095.
- 2.Assistant Commissioner of Customs,
ICD, No.02/235C,
Mettupalayam Road,
Thudiyalur, Coimbatore - 641 034.
- 3.Senior Accounts Officer,
IV Floor, CE Annexe Building,
26/1, UG Salai, Nungambakkam,
Chennai - 600 034.



W.P.No.21190 of 2023

4.Senior Accounts Officer,
5th Floor, Kendriya Sadan,
CBD Belapur - 400 614.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the second respondent to credit the sanctioned IGST refund of Rs.3,26,306/- and Rs.1,63,153/- in respect of the two shipping Bills Nos.3636182 and 3636062 both dated 05.08.2021 along with the interest under Section 56 of the CGST Act, 2017 at 6% p.a to the bank current Account No.0196651100000286 IFSC : IBKL0000196 maintained in IDBI (Industrial Development Bank of India) of the petitioner.

For Petitioner : Mr.Hari Radhakrishnan

For Respondents :

For R2 : Mr.Sai Srujan Tayi
Senior Standing Counsel

ORDER

Mr.Sai Srujan Tayi, learned Senior Standing Counsel takes notice on behalf of the second respondent.

2. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the second respondent.



W.P.No.21190 of 2023

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<i>Sl.No.</i>	<i>Shipping Bill No.</i>	<i>Date</i>	<i>IGST Re-Fund</i>
1	3636182	050821	INR 326306.00
2	3636062	050821	INR 163153.00

4. On the exports made by the petitioner, the petitioner had claimed refund under Section 54 read with Rule 96 of the Central Goods and Service Tax (CGST) Rules, 2017.

5. At the time when the petitioner had filed the relevant shipping bills, the petitioner had maintained the accounts with Federal Bank, which was the designated Bank for the purpose of refund. However, by the time, the refund claim was scrutinized and sanctioned, the petitioner had closed the aforesaid account and had opened a fresh account with IDBI Bank. It appears that the petitioner has uphold the above information in the ICEGATE Portal.



W.P.No.21190 of 2023

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6. In this connection, the petitioner has also approached the Central Public Grievance Redress and Monitoring System (CPGRAMS), which is a online mechanism dealt with the grievances of exporters.

7. By a communication dated 20.12.2022, it has been informed to the petitioner that the third respondent has been addressed to redress the matter and transfer the IGST refund to the new account and the issue may be followed up with the third respondent.

8. There is no dispute that the petitioner is entitled for refund on the exports made by the petitioner. However, the amount has not been refunded to the petitioner as the petitioner closed the previous account and had opened the new account with IDBI Bank.

9. Considering the fact that the exports have made as early as 05.08.2021, the third respondent is directed to credit the sanctioned IGST refund to the petitioner's new account in IDBI Account No.0196651100000286. This exercise shall be carried out by the third



W.P.No.21190 of 2023

respondent within a period of fifteen days from date of receipt of a copy of this order.

10. This Writ Petition is disposed of with the above observations. No costs.

19.07.2023

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

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To

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W.P.No.21190 of 2023

C.SARAVANAN, J.

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W.P.No.21190 of 2023

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